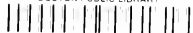
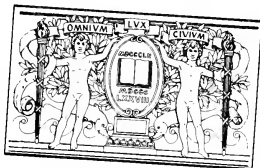


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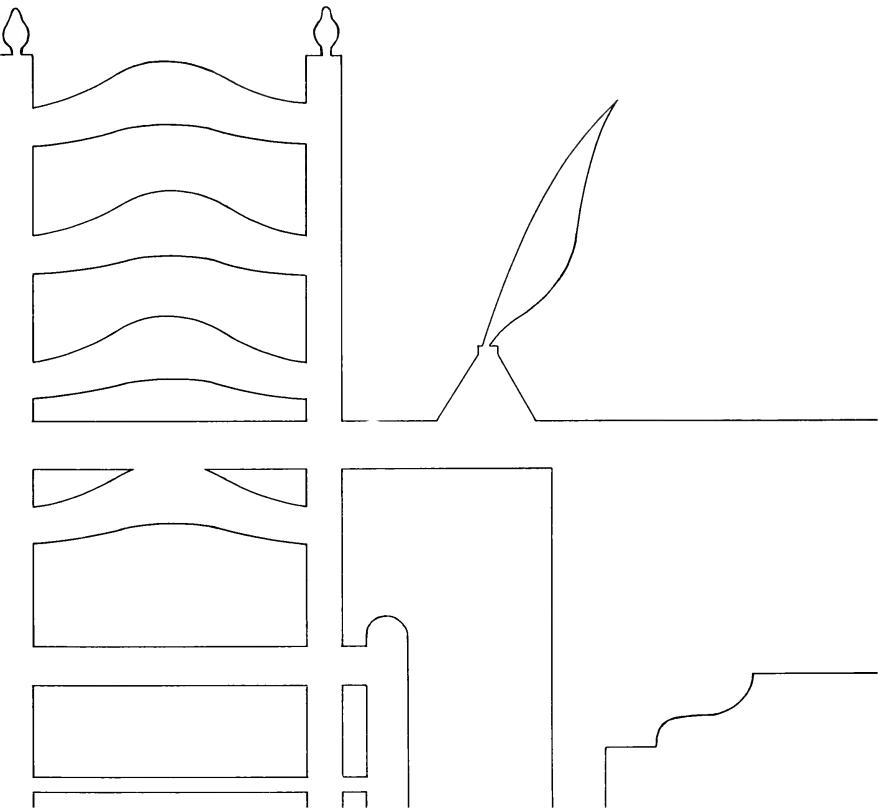
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Chief, Statistics of Income Branch
John P. Hiniker,
Chief, Projections and Special Studies
Branch
Peter L. Clarke,
Acting Chief, Mathematical Statistics Branch
Thomas M. Durkin,
Chief, Operations Branch

This report was prepared in the Statistics of Income Branch by the Individual Income Statistics Section under the direction of Jack Blacksin.

The procedures for sampling, processing, and reviewing the data were developed by other branches of the Statistics Division. Statistical abstracting of the data was done by the Service Centers at Andover, Massachusetts; Austin, Texas; Chamblae, Georgia; Covington, Kentucky; Fresno, California; Holtsville, N.Y.; Kansas City, Missouri; Memphis, Tennessee; Philadelphia, Pennsylvania; and Ogden, Utah.

The Data Center at Detroit, Michigan, designed and conducted the computer processing.



COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

January 29, 1979

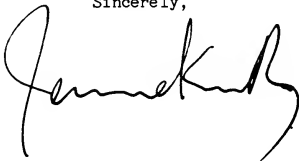
The Honorable W. Michael Blumenthal
Secretary of the Treasury
Washington, DC 20220

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we have prepared for publication the complete report, Statistics of Income--1976, Individual Income Tax Returns. This report, based on a sample drawn from the 84.7 million returns filed during Calendar Year 1977, presents estimates of taxpayers' income, exemptions, deductions, credits, and tax. Major classifiers used are adjusted gross income, marital status, and State of residence, as well as taxable and nontaxable returns. This report includes data on the new child care credit, the increased general tax credit, and the increased minimum tax, as well as, for the second year, data on high income returns classified by three new income concepts as defined in and required by the Tax Reform Act of 1976.

With kind regards,

Sincerely,

A handwritten signature in black ink, appearing to read "James K. B.", with a stylized, flowing script.

Contents

Guide to Basic Tables

Guide to Basic Tables, iv

Introduction, v

Requirements for Filing, vi

Changes in Law, vi

Section 1

Returns Filed and Sources of Income, 1

Section 2

Deductions and Exemptions, 53

Section 3

Tax Computation and Tax Rates, 79

Section 4

Taxpayers Age 65 or Over; Credit for the Elderly, 137

Section 5

State Data, 149

Section 6

Explanation of Classifications and Terms, 193

Section 7

Sources of the Data, Description of the Sample and Limitations of the Data, 211

Section 8

1976 Forms and Instructions, 221

Section 9

Index, 263

Section 1

Returns Filed and Sources of Income

Cumulated income and taxes (table 1.1), 7

Nonjoint returns by marital status (tables 1.2, 1.3), 11, 16

Sources of income (table 1.4), 17

Joint returns (table 1.5), 22

Computation of adjusted gross income (table 1.6), 26

Nontaxable returns (table 1.7), 34

Returns with presidential election campaign fund checkoff (table 1.8), 36

Form 1040A returns (tables 1.9, 1.10), 37, 38

Returns by size of income under alternative concepts (table 1.11), 44

Selected income items by size (table 1.12), 50

Section 2

Deductions and Exemptions

Itemized deductions:

By type (table 2.1), 58

Sources of income by marital status (tables 2.2, 2.3), 60, 65

Percent of adjusted gross income (table 2.4), 66

Medical and dental expenses (table 2.5), 67

Taxes paid deduction (table 2.6), 68

Interest paid deduction (table 2.7), 69

Contributions deduction (table 2.8), 70

Returns filed by dependents with unearned income (table 2.9), 71

Exemptions by type (table 2.10), 72

Exemptions by marital status (table 2.11), 77

Section 3

Tax Computation and Tax Rates

Type of tax computation (table 3.1), 89

Special income averaging tax computation (table 3.2), 93

Maximum tax on earned income (table 3.3), 95

Sales of capital assets (table 3.4), 96

Total income tax (table 3.5), 98

Income tax before credits (table 3.6), 103

Earned income credit (table 3.7), 106

Additional tax for tax preferences (table 3.8), 106

Taxpayments (table 3.9), 108

Tax due (table 3.10), 112

Tax overpayment (table 3.11), 113

Tax generated by rate (tables 3.12, 3.13), 114, 119

By marital status (tables 3.14, 3.15, 3.16, 3.17), 123, 126, 129,

Section 4

Taxpayers Age 65 or Over; Credit for the Elderly

Sources of income (table 4.1), 140

Joint returns (table 4.2), 143

Credit for the elderly (table 4.3), 146

Section 5

State Data

Sources of income (table 5.1), 152

Itemized deductions (table 5.2), 153

Exemptions (table 5.3), 159

Income tax before credits (table 5.4), 161

By size of adjusted gross income (table 5.5), 165

Requirements for Filing

The data presented in this report are estimates based on a stratified sample of individual income tax returns, selected before audit, and represent coverage of the 84.7 million Forms 1040 and 1040A filed by the nation's taxpayers for Income Year 1976. Coverage of returns below income levels described under "Requirements for Filing" was generally limited to persons claiming a refund of income tax withheld or for self-employment tax purposes. In addition, the earned income credit, which was introduced for 1976 by the Tax Reform Act of 1976, made it beneficial for certain low-income persons to file returns, even if they had no other reason to file. The Internal Revenue Code of 1954, as amended, provided the legal basis for tax activity detailed in this report. Revisions to the Internal Revenue Code which affected the comparability of some of the data in this report with data presented for previous years are described under "Changes in Reporting."

The principal criterion which determined whether an individual had to file a return was the size of gross income (all income received in the form of money, property, and services, that was not, by law, expressly exempt from tax) specified according to the individual's marital status (each marital status is defined in section 6, Explanation of Classifications and Terms). For 1976, a return had to be filed by:

(1) a single person (other than a surviving spouse) under age 65 with gross income of at least \$2,450 (as compared to a \$2,350 filing requirement for 1975);

(2) a single person (other than a surviving spouse) age 65 or over with gross income of at least \$3,200 (\$3,100 for 1975);

(3) a surviving spouse under age 65 with gross income of at least \$2,850 (\$2,650 for 1975);

(4) a surviving spouse age 65 or over with gross income of at least \$3,600 (\$3,400 for 1975);

(5) a married couple, neither of whom filed a separate return, with both spouses under age 65 and a combined gross income of at least \$3,600 (\$3,400 for 1975);

(6) a married couple with one spouse age 65 or over and with a combined gross income of at least \$4,350 (\$4,150 for 1975);

(7) a married couple with both spouses age 65 or over and with a combined gross income of at least \$5,100 (\$4,900 for 1975);

(8) a married person (regardless of age) whose spouse was

filing a separate return (e.g., to obtain a refund of income tax withheld), if that married person had a gross income of \$750 or more (no change from 1975).

In addition, as was true for 1975, children claimed as dependents on their parents' returns had to file if they had gross income of \$750 or more and received any "unearned income" (such as dividends, interest, or capital gains); and self-employed persons with "self-employment income" of \$400 or more had to file in order to pay self-employment tax.

Some taxpayers filed returns, even though they did not meet the filing requirements, either to obtain reimbursement of income tax withheld, or to claim an earned income credit.

Most taxpayers had to file tax returns within 3 1/2 months after the close of their accounting periods. Since the accounting period for nearly all individuals, for purposes of this report, was Calendar Year 1976, this meant that returns were due by April 15, 1977. However, each taxpayer could be granted upon request one automatic 2-month extension of time to file if he or she paid any estimated tax due by the original due date when the request for an extension was made. In addition, U.S. citizens residing or traveling outside the United States and Puerto Rico were automatically granted (without requesting) the 2-month extension.

Changes in Law

The Tax Reform Act of 1976, which mandated the changed filing requirements detailed above, also initiated the following tax law changes:

(1) an increase of \$100 (\$200 for married persons filing jointly) in both the upper and lower limits of the "standard deduction" (the otherwise applicable percentage of adjusted gross income remained at 16 percent);

(2) the abolition of the child care deduction, and the institution of a "child care credit,"

(3) the establishment of a "general tax credit," equal to the larger of the "personal exemption credit" (which was continued from 1975 and increased from \$30 to \$35 per exemption other than those for age and blindness) or the new "taxable income credit," equal to 2 percent of taxable income with a maximum of \$180 (\$90 for married persons filing separately);

(4) the liberalization of the rules pertaining to the foreign tax credit by allowing taxpayers claiming the credit to use either the standard deduction or itemized deductions (previously these taxpayers had to itemize their deductions in order to claim the credit); this provision was later postponed for one year by the Tax Reduction and Simplification Act of 1977;

(5) the extension for two years (1976 and 1977) of the "earned income credit" (originally introduced for one year, 1975), and the expansion of that credit to cover taxpayers maintaining households for children for whom they did not claim a dependent exemption;

(6) the replacement, for taxpayers age 65 or over, of the retirement income credit with a new, generally more liberal, "credit for the elderly;"

(7) a liberalization of the rules pertaining to the tax treatment of lump-sum distributions from qualified pension or retirement plans;

(8) an increase from 5 to 7 years in the amount of time the

deduction for business net operating losses could be carried over;

(9) a modification of the tax treatment of gain from the sales of interests in oil and gas property and from sales of residential real estate;

(10) the introduction of the "at risk" limitation on the allowable losses of partners from partnerships engaged in specified "tax shelter" activities to which the partner contributed cash or property, and a more limited definition of additional first-year depreciation applicable to partnerships and their partners;

(11) the introduction of two new "tax preference" items, intangible drilling expenses and itemized deductions, and a reduction in the tax preference exclusion; and,

(12) related to (10), an increase from 10 to 15 percent in the tax rate used to compute the "additional tax for tax preferences" (minimum tax).

A description of each of these new items is given in section 6, Explanation of Classifications and Terms, while further information and the data for these items is shown in section 1, Returns Filed and Sources of Income, in section 3, Tax Computation and Tax Rates, and in section 4, Taxpayers Age 65 or Over and Credit for the Elderly.

In addition to the law changes described above (all except the last four were, in general, designed to reduce tax liability), the Tax Reform Act of 1976 contained three provisions whose purpose was to increase the taxes paid by certain groups of taxpayers:

(1) a phase-out was introduced in the computation of the credit for the elderly for taxpayers with higher incomes; this phase-out was applicable to single taxpayers with adjusted gross incomes over \$7,500, and married couples with combined adjusted gross incomes over \$10,000, and completely eliminated the credit for single persons with \$12,500, and married couples with \$17,500 or more in income.

(2) the sick pay exclusion was abolished and a much more restrictive disability pay exclusion was introduced which was applicable only to persons under age 65 who were totally and permanently disabled. The disability pay exclusion provision included a phase-out provision for taxpayers whose adjusted gross incomes (without regard to this exclusion) exceeded \$15,000, and eliminated the exclusion entirely for taxpayers whose incomes exceeded \$20,200 (\$25,400 in the case of a married couple, where both spouses were eligible for the exclusion).

(3) the amount of income earned abroad which could be exempted from taxation was decreased to \$15,000 (the amount for previous years was \$20,000 or \$25,000, depending on the amount of time spent abroad); higher tax rates were then applied to the remaining (non-exempt) income.

Effective dates for these provisions of the Tax Reform Act of 1976 were later postponed for one year by the Tax Reduction and Simplification Act of 1977. However, since the latter was enacted after April 15, 1977, the filing deadline for most 1976 returns, most taxpayers who wished to take advantage of its liberalized provisions had to file amended returns. Amended filings reflecting the restored sick pay exclusion and the \$20,000 or \$25,000 foreign earned income exemption are included in this report; however, amended filings on the credit for the elderly are not. See section 1, Returns Filed and Sources of Income, for a complete description of these law changes and their effect on the data.

An added provision of the Tax Reform Act of 1976 required that data be published on taxpayers with incomes of \$200,000 or more (section 2123), including the number of such taxpayers that filed nontaxable returns. Table 1.11 of section 1 presents statistics in compliance with the Act.

Returns Filed and Sources of Income

Contents

roduction, 2
tutory adjustments to gross
ome, 2
k pay exclusion, 2
empt income earned abroad, 3
n-income returns, taxable and
taxable, 4

t tables

Sources of income and selected
tax items, 1975 and 1976, 2
Number of returns by marital
status and size of adjusted
gross income, 3
All returns and nontaxable
returns by size of adjusted
gross income, 1969-1976, 4
Number of nontaxable returns,
classified by size of income
under alternative concepts, 5

ts
Returns filed, 1967-1976, by
size of adjusted gross income,
1

Basic tables

- 1.1 Selected income and tax items, by size and accumulated size of adjusted gross income, 7
- 1.2 Nonjoint returns: adjusted gross income, total deductions, exemptions, and tax items by size of adjusted gross income and by marital status, 11
- 1.3 Nonjoint returns: sources of income by marital status, 16
- 1.4 All returns: sources of income, deductions, and tax items by size of adjusted gross income, 17
- 1.5 Joint returns: sources of income, deductions, and tax items by size of adjusted gross income, 22
- 1.6 All returns: computation of adjusted gross income, 26
- 1.7 Nontaxable returns: sources of income, deductions, and tax items by size of adjusted gross income and deficit, 34

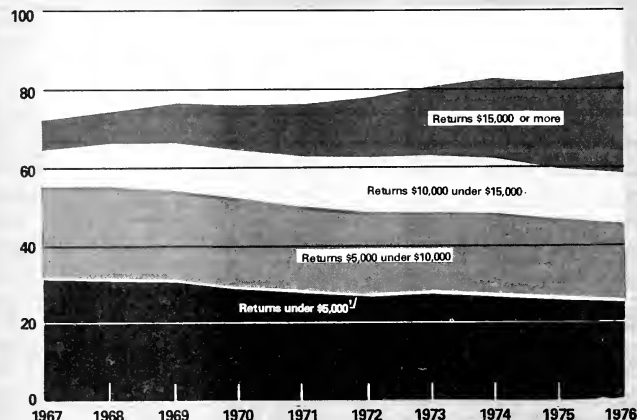
- 1.8 Returns with and without presidential campaign fund checkoff: response boxes checked by marital status and size of adjusted gross income, 36
- 1.9 Form 1040A returns: sources of income and income tax after credits by marital status, 37
- 1.10 Form 1040A returns: sources of income, deductions, and tax items by size of adjusted gross income, 38
- 1.11 All returns, taxable returns, and nontaxable returns: number of returns, income, deductions, and credits, by size of income under alternative concepts, 44
- 1.12 Selected income items by size of specified income, 50

Chart 1A

Returns filed 1967-1976, by size of adjusted gross income

The number of returns filed reflects, in part, the changes in filing requirements for 1970, 1971, 1972, 1975 and 1976.

Millions of returns



Introduction

The information presented in this section covers primarily the number of returns filed for Income Year 1976 and the sources of income, including the statutory adjustments to gross income, reported on these returns. The major classifications of these returns are size of adjusted gross income, marital status, and taxability or nontaxability of the return. Characteristics, such as sources of income and selected tax items, of the returns filed for 1976 compared to 1975 are summarized in table 1A. A comparison of the number of returns for selected income levels for the past decade is shown in chart 1A. Topics of special interest for which data are presented are nontaxable returns, high-income returns, returns of taxpayers filing Form 1040A, and returns with positive response to the presidential election campaign fund checkoff question.

Statutory Adjustments to Gross Income

Adjustments to gross income included expenses incurred by business men and women or by farmers in the course of running a business, as well as certain expenses of employees such as moving or travel expenses. Sole proprietorship expenses were reported on Schedules C and F (or, in the case of partnerships or Small Business Corporations electing to be taxed through their stockholders, on the appropriate

forms filled in by these entities), and are detailed in the reports Statistics of Income—Business Income Tax Returns and Statistics of Income—Corporation Income Tax Returns.

Statutory adjustments were reported on Form 1040 and consisted of the sick pay exclusion, moving expense deduction, employee business expense deduction, self-employed retirement deduction, forfeited interest penalty (for premature withdrawal of funds from a time savings account), and payments to an "individual retirement account" (IRA). Data on total statutory adjustments, sick pay exclusion, and payments to an individual retirement account are shown in table 1.6. Data on other adjustments were not tabulated for 1976. Tax law changes affecting the sick pay exclusion are discussed below.

Sick Pay Exclusion

For Tax Years 1975 and earlier, employees were allowed to exclude from salaries and wages up to \$5,200 (not to exceed \$100 per week) in income received for periods of absence due to injury or sickness. The Tax Reform Act of 1976 abolished this "sick pay" exclusion and, instead, provided for a much more restrictive "disability income" exclusion, available only to persons under age 65 who were totally and permanently disabled. This disability income exclusion was further restricted by a phase-out provision for taxpayers whose

adjusted gross incomes (before subtracting for this exclusion) exceeded \$15,000, and was eliminated entirely for taxpayers whose incomes exceeded \$20,200 (\$25,400 in the case of married couples where both spouses were eligible for the exclusion).

This provision of the Tax Reform Act of 1976 was later postponed for one year by the Tax Reduction and Simplification Act of 1977. However, since the latter was enacted after April 15, 1977, the filing deadline for most 1976 returns, taxpayers who wished to compute their tax liability using the more liberal provisions of the former sick pay exclusion had to file amended returns in order to obtain a tax refund. Therefore, in order to more accurately reflect the effects of these two Acts and the tax activity for 1976, it was necessary to use information from these amended returns for this report, although Statistics of Income normally excludes amended returns (see section 7, Sources of the Data).

After the close of the filing period for 1976, a list of amended returns whose decrease in total tax liability was attributed to the sick pay exclusion was obtained from the Internal Revenue Service's Individual Master File maintained for tax administration purposes. This change in total tax liability was then transferred to each appropriate return in the Statistics of Income sample and the correct amount of sick pay exclusion was then computed by working back from the new tax figure. Published data on the

Table 1A.—Sources of Income and Selected Tax Items, 1975 and 1976

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	1975	1976	Change, 1975 to 1976
	(1)	(2)	(3)
Number of returns, total	82,229,332	84,670,389	2,441,057
Taxable	61,490,737	64,421,367	2,930,630
Nontaxable	20,738,595	20,249,022	-489,573
Adjusted gross income less deficit	947,784,871	1,053,895,687	106,110,816
Sources of income			
Salaries and wages (gross)	795,399,463	880,399,631	85,599,168
Business and professional net profit less loss	39,421,476	44,499,461	5,077,985
Farm net profit less loss	3,563,322	3,455,781	-107,541
Partnership net profit less loss	10,751,316	11,682,470	931,154
Small Business Corporation net profit less loss	2,059,772	1,875,986	-183,786
Sales of capital assets net gain less loss	14,071,891	18,561,853	4,489,962
Dividends in adjusted gross income	21,892,126	24,461,943	2,569,817
Interest received	43,432,554	46,565,111	3,132,557
Rent net income less loss	3,432,697	3,850,773	418,076
Royalty net income less loss	1,768,380	2,027,427	259,047
Estates or trusts net income less loss	2,554,323	2,871,407	317,084
All other sources (net) ¹	24,537,552	27,306,117	2,768,565
Statutory adjustments	15,102,000	16,284,275	1,182,275
Taxable income	595,492,867	674,866,988	79,374,121
Total credits	8,969,845	12,732,359	3,762,514
Income tax after credits	124,382,199	140,801,196	16,418,997
Additional tax for tax preferences	144,099	1,000,273	856,174
Total income tax	124,526,298	141,801,470	17,275,172
Sole-employment tax	3,376,045	3,839,698	463,653
Total tax liability	127,938,933	145,746,802	17,809,869

¹Comprises income from pensions and annuities in adjusted gross income, gains and losses from sales of property other than capital assets, State income tax refunds, alimony, premature distributions from individual retirement accounts, and self-employed retirement plans, and other income or loss.

NOTE: Deficit may not add to total because of rounding.

Table 1B.—Number of Returns by Marital Status and Size of Adjusted Gross Income

(All figures are estimates based on samples)

Size of adjusted gross income and marital status	1975	1976	Change, 1975 to 1976
	(1)	(2)	(3)
All adjusted gross income classes	82,229,332	84,670,389	2,441,057
Joint returns of husbands and wives	44,140,085	44,438,912	298,827
Separate returns of husbands and wives	1,938,813	1,879,058	-59,755
Returns of heads of households	4,983,339	5,313,194	329,855
Returns of surviving spouses	155,521	164,539	9,018
Returns of single persons	31,011,574	32,874,886	1,863,312
Under \$5,000, total¹	24,901,853	23,935,751	-966,102
Joint returns of husbands and wives	4,909,737	4,259,308	-650,429
Separate returns of husbands and wives	843,868	736,612	-107,256
Returns of heads of households	1,489,206	1,486,400	-2,797
Returns of surviving spouses	55,841	52,384	-3,457
Returns of single persons	17,603,201	17,401,064	-202,137
Under \$10,000, total	19,952,914	19,892,958	-59,956
Joint returns of husbands and wives	8,874,764	7,879,161	-995,603
Separate returns of husbands and wives	660,027	632,143	-27,884
Returns of heads of households	2,089,836	2,151,345	61,509
Returns of surviving spouses	44,226	86,176	42,950
Returns of single persons	8,284,051	9,161,131	877,080
Under \$15,000, total	14,963,680	14,551,350	-412,330
Joint returns of husbands and wives	10,316,373	9,302,266	-1,014,107
Separate returns of husbands and wives	307,693	311,659	3,966
Returns of heads of households	934,904	1,044,919	110,015
Returns of surviving spouses	27,029	20,947	-6,082
Returns of single persons	3,377,681	3,871,559	493,878
\$15,000 or more, total	22,410,885	26,290,332	3,879,447
Joint returns of husbands and wives	20,039,211	22,998,177	2,958,966
Separate returns of husbands and wives	127,225	197,544	70,319
Returns of heads of households	469,380	630,521	161,141
Returns of surviving spouses	28,415	23,056	-5,357
Returns of single persons	1,746,841	2,440,932	694,091

Excludes returns with no adjusted gross income

NOTE: Detail may not add to total because of rounding

sick pay exclusion, however, are understated for three reasons. First, in the few cases where the taxpayer reported both sick pay exclusion and other income to income on the amended return and there was no resulting change to total tax liability, it is not possible to determine the amount of sick pay excluded by backing back from the tax. Second, prior to the 1976 Act, taxpayers received a disability pension, all of which, until the taxpayer reached mandatory retirement age or age 65, was treated as taxable except for the amount of the sick pay exclusion to which the taxpayers are entitled. When these taxpayers reached retirement age, they were no longer entitled to the sick pay exclusion, but would then subtract their "basis" (their own contributions to their retirement plans), if any, from the amount of the pension received for the year in order to avoid taxation. (See also "Pensions and annuities" in section 6, Explanation of Classifications and Terms.) With the passage of the Tax Reform Act of 1976, these taxpayers lost the use of the sick pay exclusion and could still claim, for 1976, the nontaxable portion of their pensions on their returns in order to avoid taxation. When the rules governing the sick pay exclusion

were postponed for one year, these taxpayers were not required to file amended returns in order to convert the nontaxable pension income back to the sick pay exclusion if that change resulted in no adjustment to the tax liability. The amount of nontaxable pensions which could have been offset by a sick pay exclusion was allowed to be carried forward to the taxpayer's 1977 return and reclaimed as a nontaxable pension. To the extent that these taxpayers took advantage of this provision, the data for "total pensions and annuities", "partially taxable pensions and annuities," and "nontaxable pensions and annuities" as shown in table 1.6 are slightly overstated. The third reason the data for sick pay exclusion are understated is that not all returns amended because of the sick pay exclusion were available at the time the data were compiled for this report. This is because taxpayers had 3 years from the due date of the return to amend any information reported.

Exempt Income Earned Abroad

The Tax Reform Act of 1976 contained a provision designed to increase the taxes paid by persons living and working abroad. Previously, these taxpayers had been able to exempt from taxation the

first \$20,000 or \$25,000 (depending on the amount of time spent abroad) of "earned income." (For the definition of "earned income," see "Income Earned Abroad" in section 6, Explanation of Classifications and Terms.) Under the 1976 Act, this exemption amount was decreased to \$15,000 and, in addition, the method of computing the tax on the remaining income was changed, primarily by applying higher tax rates to it. This provision was later postponed for one year by the Tax Reduction and Simplification Act of 1977. Even though this latter Act was passed before the special June 15, 1977, filing date for taxpayers living abroad (and reporting for Calendar Year 1976), many individuals had already filed their returns according to the 1976 Act provisions. In order to take advantage of the postponement of the 1976 Act, these taxpayers had to file amended returns.

All returns in the Statistics of Income sample were corrected, for purposes of this report, to reflect the changes brought about by the 1977 Act. When available, data from amended returns were used to determine the correct exemption amount (\$20,000 or \$25,000) in the same way they were used for the data on sick pay exclusion (described above). In the event that an amended return

Table 1C.—All Returns and Nontaxable Returns by Size of Adjusted Gross Income, 1969—1976

[All figures are estimates based on samples]

Size of adjusted gross income	Number of returns	Nontaxable returns		Number of returns	Nontaxable returns	
		Number	Percent of all returns		Number	Percent of all returns
		1969		1970		
Total	75,834,388	12,112,994	16.0	74,279,831	14,962,460	20.1
Under \$5,000	31,405,265	11,708,022	37.3	28,308,034	14,493,251	51.2
\$5,000 under \$10,000	22,657,528	364,981	1.6	22,303,067	429,624	1.9
\$10,000 under \$15,000	13,649,292	29,893	0.2	14,106,019	25,118	0.2
\$15,000 under \$20,000	4,721,696	7,720	0.2	5,538,453	6,553	0.1
\$20,000 under \$25,000	1,536,601	2,993	0.2	1,909,167	2,816	0.2
\$25,000 under \$30,000	645,988	857	0.1	768,235	1,758	0.2
\$30,000 under \$50,000	807,497	2,204	0.3	918,188	2,002	0.2
\$50,000 under \$100,000	328,410	1,479	0.5	350,978	937	0.3
\$100,000 under \$200,000	63,605	445	0.7	62,467	269	0.3
\$200,000 under \$500,000	14,786	188	1.3	12,830	90	0.7
\$500,000 under \$1,000,000	2,509	60	2.4	1,751	18	1.0
\$1,000,000 or more	1,211	52	4.3	642	3	0.5
		1971		1972		
Total	74,576,407	14,666,035	19.7	77,572,730	16,703,713	21.5
Under \$5,000	27,155,048	14,002,305	51.6	26,963,312	15,738,952	58.4
\$5,000 under \$10,000	21,443,479	602,100	2.8	21,175,854	850,252	4.0
\$10,000 under \$15,000	14,604,270	37,416	0.3	15,364,155	79,852	0.5
\$15,000 under \$20,000	6,453,851	7,834	0.1	7,773,413	18,266	0.2
\$20,000 under \$25,000	2,377,638	4,476	0.2	3,093,728	6,388	0.2
\$25,000 under \$30,000	968,565	1,642	0.2	1,266,377	4,734	0.4
\$30,000 under \$50,000	1,077,844	2,864	0.3	1,337,578	3,254	0.2
\$50,000 under \$100,000	404,692	1,076	0.3	483,677	1,590	0.3
\$100,000 under \$200,000	72,856	218	0.3	91,707	317	0.4
\$200,000 under \$500,000	15,089	67	0.4	19,233	88	0.5
\$500,000 under \$1,000,000	2,192	12	0.6	2,666	14	0.5
\$1,000,000 or more	883	3	0.3	1,030	6	0.6
		1973		1974		
Total	80,692,587	16,425,425	20.4	83,340,190	16,005,423	19.2
Under \$5,000	27,037,618	15,491,830	57.3	26,766,673	15,046,441	56.2
\$5,000 under \$10,000	20,581,732	797,608	3.9	20,586,617	797,997	3.9
\$10,000 under \$15,000	15,804,109	77,445	0.5	15,670,258	104,725	0.7
\$15,000 under \$20,000	9,091,001	33,242	0.4	10,071,587	25,517	0.3
\$20,000 under \$25,000	3,943,993	9,769	0.3	4,944,795	12,230	0.3
\$25,000 under \$30,000	1,741,991	5,131	0.3	2,259,928	5,881	0.3
\$30,000 under \$50,000	1,759,837	7,312	0.4	2,173,666	8,939	0.4
\$50,000 under \$100,000	596,653	2,466	0.4	700,528	2,867	0.4
\$100,000 under \$200,000	110,176	458	0.4	135,304	722	0.5
\$200,000 under \$500,000	21,929	142	0.7	26,842	196	0.7
\$500,000 under \$1,000,000	2,635	15	0.6	3,194	36	1.1
\$1,000,000 or more	903	7	0.8	1,096	12	1.1
		1975		1976		
Total	82,229,332	20,738,595	25.2	84,670,389	20,429,022	24.0
Under \$5,000	24,901,853	17,734,874	71.2	23,935,751	17,127,463	71.6
\$5,000 under \$10,000	19,952,914	2,614,553	13.1	19,892,956	2,757,467	13.9
\$10,000 under \$15,000	14,963,680	239,405	1.6	14,551,350	222,449	1.5
\$15,000 under \$20,000	10,353,534	83,206	0.9	11,197,191	70,151	0.6
\$20,000 under \$25,000	5,596,117	27,110	0.5	6,649,622	31,095	0.5
\$25,000 under \$30,000	2,744,255	10,321	0.4	3,629,532	17,107	0.5
\$30,000 under \$50,000	2,747,618	13,145	0.5	3,639,050	19,550	0.5
\$50,000 under \$100,000	781,406	4,984	0.6	948,034	3,180	0.3
\$100,000 under \$200,000	152,349	734	0.5	185,142	492	0.3
\$200,000 under \$500,000	29,193	204	0.7	36,357	60	0.2
\$500,000 under \$1,000,000	3,289	44	1.3	4,047	18	0.2
\$1,000,000 or more	1,124	12	1.1	1,357	11	0.2

**Identities (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

NOTE: Detail may not add to total because of rounding.

had not yet been filed, evidence of length of time abroad (based on prior years' filings) was used for the exemption amount. If there was no other information available, the lesser of income earned abroad or \$20,000 was estimated for the statistics as the exemption amount. Once the amount of exempt earned income had been determined, the amount of tax was then recomputed for the statistics.

High-Income Returns, Taxable and Nontaxable

The Tax Reform Act of 1976 mandated the annual publication of "information on the amount of tax paid by individual taxpayers with high total incomes", as well as "the number of such individuals... who owe no Federal income tax." The law specified that, in addition to adjusted gross income,

three additional income concepts were to be used as classifiers: adjusted gross income plus tax preferences; adjusted gross income less investment interest; and "expanded income," which was arrived at by both adding tax preferences to and subtracting investment interest from adjusted gross income.

Neither tax preferences nor investment interest were available

pure form from the tax return. The case of tax preferences amounts of income afforded special treatment, only the following were readily identified from tax returns: the dividend exclusion of up to \$100 per taxpayer receiving qualified dividends (which was not considered to be a tax preference for purposes of computing the additional tax for tax preferences, as described below) and the capital gains exclusion, equal to one-half the excess of net long-term capital gains over net short-term capital losses. If the sum of the included capital gains plus other preferences (described below) exceeded \$10,000 (\$5,000 in the case of married persons filing separate returns), the taxpayer was supposed to file a Form 4625 to compute the additional tax for preferences (minimum tax). For such taxpayers, the tax preferences excluded from adjusted gross income, as tabulated in table 1.11, also included the following items from Form 4625: the excess of accelerated depreciation on certain real property and all leased personal

property over depreciation computed under the straight-line method; the excess of rapid amortization allowable on certain capital expenditures (such as pollution control facilities) over the normal depreciation deduction otherwise allowable; the excess of percentage depletion over the "adjusted basis" of the property; the unrealized gain on the exercise of stock options; the amounts set aside as bad debt reserves by financial institutions in excess of the amounts needed on the basis of actual past experience; and, beginning with 1976, intangible drilling costs to the extent that any amount deducted as a current expense exceeded the amount that could have been charged to capital and deducted over the applicable number of years. One tax preference item from Form 4625 that was not included in the tabulations for table 1.11 was the itemized deduction tax preference (new for 1976; see "Additional Tax for Tax Preferences" in section 3, Tax Computation and Tax Rates; and "Tax Preferences" in section 6, Explanation of Classifications and

Terms). In contrast to the other items on Form 4625, the itemized deduction tax preference was not excluded or deducted in arriving at adjusted gross income, but was rather a deduction from adjusted gross income in arriving at taxable income; therefore, it did not qualify as a tax preference excluded from adjusted gross income and was thus not applicable to any of the three income concepts.

The purpose of adding tax preferences to adjusted gross income was to obtain a measure of total income which treated various sources of income more nearly equally, i.e., to include the full amount of each source, before any exclusions or reductions allowed under the Internal Revenue Code. Similarly, the purpose of subtracting investment interest was to obtain a more nearly equal treatment of various types of expenses. In making out their tax returns, taxpayers who borrowed money for investment purposes included the gross income from those investments in their adjusted gross incomes and deducted the interest on the borrowed money as part of their itemized deductions.

Table 1D.—Number of Nontaxable Returns, Classified by Size of Income Under Alternative Concepts

[All figures are estimates based on samples]

Size of adjusted gross income	Total number of returns	Size of expanded income ^a			
		Under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)
Total	20,249,022	20,244,296	4,104	533	89
Under \$50,000	20,245,282	20,243,890	1,271	108	12
\$50,000 under \$100,000	3,180	383	2,765	17	15
\$100,000 under \$200,000	492	13	164	406	19
\$200,000 under \$500,000	60	10	4	11	35
\$500,000 or more	8	—	—	—	8

Size of adjusted gross income	Size of adjusted gross income plus tax preferences			
	Under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(6)	(7)	(8)	(9)
Total	20,243,728	4,480	700	114
Under \$50,000	20,243,728	1,432	117	12
\$50,000 under \$100,000	—	3,048	117	15
\$100,000 under \$200,000	—	—	470	19
\$200,000 under \$500,000	—	—	—	60
\$500,000 or more	—	—	—	8

Size of adjusted gross income	Size of adjusted gross income less investment interest			
	Under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(10)	(11)	(12)	(13)
Total	20,245,824	2,721	435	42
Under \$50,000	20,245,282	54	—	—
\$50,000 under \$100,000	54	2,676	—	—
\$100,000 under \$200,000	27	40	425	—
\$200,000 under \$500,000	**11	5	10	**42
\$500,000 or more	—	—	—	—

Estimate should be used with caution because of the small number of sample returns on which it is based.

^aIdentifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

Adjusted gross income plus tax preferences minus investment interest.

NOTE: Data may not add to total because of rounding.

This was in contrast to the tax treatment of business and farm taxpayers, who deducted their business expenses from their business incomes and included only the net amount of business income in their adjusted gross incomes. In other words, the purpose of subtracting investment interest from adjusted gross income was to have an income concept that included the "net" amount of investment income (income less allocable expenses), just as it included the "net" amount of business or farm income.

Since most taxpayers were not required to identify on their returns all of the interest on amounts borrowed strictly for investment purposes, it was necessary to approximate an amount of "investment interest" for the statistics. The method used was to consider all interest deducted other than the amount reported on the separate "home mortgage interest" line as being potential investment interest. However, the amount tabulated for purposes of table 1.11 as investment interest expense was limited so as not to exceed the amount of investment income (interest received, dividends, and capital gains) included in the taxpayer's total income.

Because four different income concepts were used for table 1.11 and because these concepts took into account differing amounts of investment income, the investment interest expense was limited depending on the income concept used for the tabulation. Thus, for those income concepts which did not include tax preferences (adjusted gross income and adjusted gross income less investment interest), dividends after exclusion and one-half excess net long-term capital gains were used as the basis for computing investment interest expenses. However, for those income concepts which included tax preferences (adjusted gross income plus tax preferences and expanded income), dividends before exclusion and the full amount of excess net long-term capital gains were used. A step-by-step description of this computation is shown under "Investment Interest" in section 6, Explanation of Classifications and Terms.

Table 1D shows the shifts in the number of returns from one income class to another that resulted from adding tax preferences to adjusted gross income, from subtracting investment interest, and from making both

adjustments. Depending on which income concept was used, the number of "high-income nontaxables" (returns with "total income" of \$200,000 or more and no "total income tax") varied from 42 to 114.

The number of "high-income nontaxables" in this report represents a sharp decrease from the number for 1975, when they varied from 126 (based on adjusted gross income minus investment interest) to 363 (based on adjusted gross income plus tax preferences). The reason for this decrease lies largely in the change in the computation of additional tax for tax preferences (minimum tax) as required by the Tax Reform Act of 1976. See section 3, Tax Computation and Tax Rates, for a description of these changes and for the data on the minimum tax.

In addition to the data on nontaxable returns in tables 1D and 1.11, a detailed analysis, showing the reasons for nontaxability, is available in a report, High Income Tax Returns, 1975 and 1976, from the Office of Tax Analysis, U.S. Department of the Treasury, Washington, DC 20220.

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total ¹	Average (Dollars)			Amount	Percent of total ¹
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Size of Adjusted Gross Income									
Total	84,870,389	100.0	1,053,895,567	100.0	12,447	64,421,367	100.0	1,004,445,707	100.0
No adjusted gross income	546,763	0.6	—6,910,119	—	—12,638	6,546	(9)	—426,416	—
\$1 under \$1,000	4,249,194	5.0	2,427,174	0.2	571	*376	(9)	*272	(9)
\$1,000 under \$2,000	5,244,990	6.2	7,760,636	0.7	1,480	64,463	0.1	93,980	(9)
\$2,000 under \$3,000	5,031,515	5.9	12,572,750	1.2	2,499	1,119,847	1.7	3,117,270	0.3
\$3,000 under \$4,000	4,531,521	5.4	15,885,379	1.5	3,506	2,836,152	4.4	9,862,517	1.0
\$4,000 under \$5,000	4,331,708	5.1	18,541,497	1.9	4,511	2,786,904	4.3	12,581,251	1.3
\$5,000 under \$6,000	4,634,358	5.5	25,392,773	2.4	5,479	3,306,700	5.1	18,148,069	1.8
\$6,000 under \$7,000	4,265,839	5.0	27,688,054	2.6	6,491	3,498,087	5.4	22,753,344	2.3
\$7,000 under \$8,000	3,945,419	4.7	29,889,451	2.8	7,498	3,585,258	5.6	26,586,767	2.7
\$8,000 under \$9,000	3,679,057	4.3	31,248,420	3.0	8,494	3,480,254	5.4	28,557,832	2.9
\$9,000 under \$10,000	3,367,283	4.0	31,937,640	3.0	9,485	3,255,190	5.1	30,875,860	3.1
\$10,000 under \$11,000	3,219,533	3.8	33,785,374	3.2	10,494	3,137,171	4.9	32,921,434	3.3
\$11,000 under \$12,000	2,915,971	3.4	33,515,802	3.2	11,494	2,869,104	4.5	32,974,360	3.3
\$12,000 under \$13,000	2,927,588	3.5	36,584,869	3.5	12,497	2,886,655	4.5	36,100,256	3.6
\$13,000 under \$14,000	2,757,510	3.3	37,202,225	3.5	13,491	2,724,474	4.2	36,756,571	3.7
\$14,000 under \$15,000	2,730,736	3.2	39,599,285	3.8	14,501	2,709,497	4.2	39,292,699	3.9
\$15,000 under \$20,000	11,197,191	13.2	194,184,453	18.4	17,342	11,127,040	17.3	192,979,947	19.2
\$20,000 under \$25,000	6,649,622	7.9	147,891,145	14.0	22,241	6,818,527	10.3	147,207,373	14.7
\$25,000 under \$30,000	3,629,532	4.3	98,784,280	9.4	27,217	3,612,425	5.6	98,308,939	9.8
\$30,000 under \$50,000	3,639,050	4.3	132,893,383	12.6	36,518	3,619,500	5.6	132,191,711	13.2
\$50,000 under \$100,000	948,034	1.1	62,415,723	5.9	65,837	944,854	1.5	62,220,465	6.2
\$100,000 under \$200,000	185,142	0.2	24,173,611	2.3	130,568	194,650	0.3	24,110,524	2.4
\$200,000 under \$500,000	36,357	(9)	10,171,295	1.0	279,762	36,297	0.1	10,154,194	1.0
\$500,000 under \$1,000,000	4,047	(9)	2,694,559	0.3	665,816	4,041	(9)	2,690,434	0.3
\$1,000,000 or more	1,357	(9)	2,868,017	0.3	2,112,024	1,355	(9)	2,863,966	0.3
Cumulated From Smallest Size of Adjusted Gross Income									
No adjusted gross income	546,763	0.6	—6,910,119	—	—12,638	6,546	(9)	—426,416	—
\$1 under \$1,000	4,249,194	5.0	2,427,174	0.2	571	*376	(9)	*272	(9)
\$1 under \$2,000	9,494,184	11.2	10,187,810	1.0	1,073	64,839	0.1	94,252	(9)
\$1 under \$3,000	14,525,759	17.2	22,760,540	2.1	1,567	1,178,686	1.8	3,211,623	0.3
\$1 under \$4,000	19,057,280	22.5	38,645,939	3.8	2,028	4,014,838	6.2	13,194,139	1.3
\$1 under \$5,000	23,398,986	27.6	56,187,436	5.5	2,488	6,801,742	10.6	25,775,390	2.6
\$1 under \$6,000	28,023,346	33.1	83,580,209	7.9	2,983	10,106,442	15.7	43,923,459	4.4
\$1 under \$7,000	32,288,185	38.1	111,268,264	10.5	3,446	13,506,529	21.1	66,678,803	6.6
\$1 under \$8,000	36,225,604	42.8	140,857,715	13.3	3,887	17,201,787	27.2	93,963,570	9.3
\$1 under \$9,000	39,814,661	47.1	172,106,134	16.2	4,312	20,682,041	32.1	123,221,402	12.3
\$1 under \$10,000	43,281,944	51.1	204,043,774	19.2	4,714	23,937,231	37.2	154,087,261	15.3
\$1 under \$11,000	46,501,477	54.9	237,829,148	22.4	5,114	27,074,402	42.0	187,018,695	18.8
\$1 under \$12,000	49,417,448	58.4	271,344,951	25.6	5,491	29,943,506	46.5	219,993,055	21.9
\$1 under \$13,000	52,345,046	61.8	307,929,626	29.0	5,883	32,632,161	51.0	256,093,311	25.5
\$1 under \$14,000	55,102,566	65.1	345,132,045	32.5	6,263	35,546,635	55.2	292,851,881	29.1
\$1 under \$15,000	57,833,294	68.3	384,731,330	36.3	6,652	38,266,132	59.4	332,144,580	33.1
\$1 under \$20,000	69,030,485	81.5	578,915,783	54.6	8,366	49,393,172	76.7	525,124,527	52.3
\$1 under \$25,000	75,860,107	89.4	726,806,928	68.9	9,604	56,011,699	86.9	672,331,900	66.9
\$1 under \$30,000	79,309,639	93.7	825,591,208	78.5	10,410	59,624,124	92.6	770,640,839	76.7
\$1 under \$50,000	82,948,669	98.0	996,484,801	94.4	11,555	63,243,624	98.2	992,832,555	98.8
\$1 under \$100,000	83,896,723	99.1	1,020,920,324	96.2	12,169	64,186,478	99.6	965,053,015	96.0
\$1 under \$200,000	84,961,865	99.3	1,045,073,925	98.5	12,429	64,373,128	99.9	989,163,538	98.4
\$1 under \$500,000	84,118,222	99.3	1,055,245,231	99.5	12,545	64,408,425	100.0	999,317,723	99.4
\$1 under \$1,000,000	84,122,269	99.4	1,057,939,789	99.7	12,576	64,413,466	100.0	1,002,008,157	99.7
\$1 or more	84,123,626	99.4	1,060,805,806	100.0	12,610	64,414,821	100.0	1,004,472,123	100.0
All returns	84,870,389	100.0	1,053,895,567	100.0	12,447	64,421,367	100.0	1,004,445,707	100.0

Footnotes at end of table

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns				
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit		
			Amount	Percent of total ¹	Average (Dollars)			Amount	Percent of total ¹	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Cumulated From Largest Size of Adjusted Gross Income										
\$1,000,000 or more	1,357	(1)	2,866,017	0.3	2,112,024	1,355	(1)	2,863,966	0.3	
\$500,000 or more	5,404	(1)	5,560,576	0.5	1,028,974	5,396	(1)	5,554,400	0.5	
\$200,000 or more	41,761	(1)	15,731,871	1.5	376,712	41,693	0.1	15,706,584	1.6	
\$100,000 or more	226,903	0.3	39,905,482	3.8	175,870	226,343	0.4	38,919,108	4.0	
\$50,000 or more	1,174,937	1.4	102,321,205	8.8	87,087	1,171,197	1.8	102,039,573	10.2	
\$30,000 or more	4,813,987	5.7	235,214,598	22.2	48,861	4,790,697	7.4	234,231,284	23.3	
\$25,000 or more	8,443,519	10.0	333,998,678	31.5	39,557	8,403,122	13.0	332,540,220	33.1	
\$20,000 or more	15,093,141	17.8	481,890,023	45.4	31,928	15,021,949	23.3	479,747,586	47.7	
\$15,000 or more	26,290,332	31.1	676,074,476	63.7	25,716	26,148,689	40.6	672,727,543	66.9	
\$14,000 or more	29,021,070	34.3	715,673,761	67.5	24,660	28,858,186	44.8	712,020,242	70.9	
\$13,000 or more	31,778,580	37.5	752,875,986	71.0	23,691	31,582,860	49.0	748,778,812	74.5	
\$12,000 or more	34,706,178	41.0	788,480,855	74.4	22,747	34,471,315	53.5	784,878,968	78.1	
\$11,000 or more	37,622,149	44.4	822,976,658	77.6	21,875	37,340,419	58.0	817,853,428	81.4	
\$10,000 or more	40,941,662	48.2	856,762,032	80.8	20,978	40,477,590	62.8	850,774,862	84.7	
\$9,000 or more	44,208,965	52.2	886,699,672	83.8	20,102	43,732,780	67.9	881,650,721	87.7	
\$8,000 or more	47,868,022	56.6	919,948,092	86.7	19,210	47,213,034	73.3	911,208,553	90.7	
\$7,000 or more	51,834,441	61.2	949,537,543	89.5	18,319	50,808,292	78.9	938,195,320	93.4	
\$6,000 or more	56,100,280	66.3	977,225,597	92.1	17,419	54,306,379	84.3	960,948,964	95.6	
\$5,000 or more	60,734,638	71.7	1,002,618,370	94.5	16,508	57,613,079	89.4	979,096,733	97.4	
\$4,000 or more	65,066,346	76.8	1,022,159,867	96.4	15,710	60,399,983	93.6	991,677,984	98.7	
\$3,000 or more	69,597,867	82.2	1,038,045,246	97.9	14,915	63,236,135	98.2	1,001,660,500	99.7	
\$2,000 or more	74,629,442	88.1	1,050,617,996	99.0	14,078	64,349,982	99.9	1,004,777,871	100.0	
\$1,000 or more	79,874,432	94.3	1,058,378,632	99.8	13,251	64,414,445	100.0	1,004,871,851	100.0	
\$1 or more	84,123,626	99.4	1,060,805,806	100.0	12,610	64,414,821	100.0	1,004,872,123	100.0	
All returns	84,670,389	100.0	1,053,895,687	100.0	12,447	64,421,367	100.0	1,004,445,707	100.0	

Footnotes at end of table

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable returns—Continued										
	Taxable income			Income tax after credits			Total income tax				
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of—			Average income tax (dollars)
								Total	Taxable income	Adjusted gross income	
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
Size of Adjusted Gross Income											
Total	64,404,440	669,416,468	100.0	64,396,653	140,801,196	100.0	141,801,470	100.0	21.2	14.1	2,201
No adjusted gross income	—	—	—	*15	*204	(7)	38,931	(7)	(7)	(7)	5,947
\$1 under \$1,000	—	—	—	—	—	(7)	*1,059	(7)	(7)	*389.3	*2,817
\$1,000 under \$2,000	64,314	42,514	(7)	64,314	3,844	(7)	4,429	(7)	10.4	4.7	69
\$2,000 under \$3,000	1,113,603	509,207	0.1	1,113,589	33,042	(7)	33,491	(7)	6.6	1.1	30
\$3,000 under \$4,000	2,534,981	2,944,105	0.4	2,534,981	329,525	0.2	331,048	0.2	11.2	3.3	117
\$4,000 under \$5,000	2,786,765	5,193,705	0.8	2,786,765	676,771	0.5	677,754	0.5	13.0	5.4	243
\$5,000 under \$6,000	3,306,427	6,691,303	1.3	3,306,374	1,169,700	0.8	1,170,549	0.8	13.5	6.4	354
\$6,000 under \$7,000	3,496,348	11,603,108	1.7	3,497,342	1,538,656	1.1	1,540,508	1.1	13.3	6.8	440
\$7,000 under \$8,000	3,595,074	14,394,972	2.2	3,594,964	2,013,111	1.4	2,014,429	1.4	14.0	7.5	560
\$8,000 under \$9,000	3,478,710	16,723,710	2.5	3,478,692	2,460,156	1.7	2,460,686	1.7	14.7	8.3	707
\$9,000 under \$10,000	3,255,116	17,970,693	2.7	3,253,786	2,721,621	1.9	2,723,580	1.9	15.2	8.6	837
\$10,000 under \$11,000	3,136,824	18,744,223	2.8	3,135,291	3,041,361	2.2	3,043,193	2.1	15.4	9.2	970
\$11,000 under \$12,000	2,868,578	20,320,021	3.0	2,868,758	3,212,438	2.3	3,215,435	2.3	15.8	9.8	1,121
\$12,000 under \$13,000	2,888,437	22,555,453	3.4	2,888,346	3,605,525	2.6	3,606,107	2.5	16.0	10.4	1,248
\$13,000 under \$14,000	2,724,221	23,485,123	3.5	2,723,986	3,860,516	2.7	3,868,685	2.7	16.5	10.5	1,420
\$14,000 under \$15,000	2,759,491	25,322,378	3.8	2,758,192	4,224,812	3.0	4,225,989	3.0	16.7	10.8	1,560
\$15,000 under \$20,000	11,126,854	127,382,286	19.0	11,125,850	22,434,596	15.9	22,460,687	15.8	17.6	11.6	2,019
\$20,000 under \$25,000	6,618,271	102,584,723	15.3	6,617,721	19,684,973	14.0	19,713,953	13.9	19.2	13.4	2,879
\$25,000 under \$30,000	3,611,922	71,025,013	10.6	3,611,127	14,797,911	10.5	14,818,858	10.5	20.9	15.1	4,102
\$30,000 under \$50,000	3,618,722	96,870,445	14.8	3,617,262	24,009,672	17.1	24,117,607	17.0	24.4	18.2	6,663
\$50,000 under \$100,000	944,138	46,436,106	7.2	943,022	16,040,386	11.4	16,296,779	11.5	33.6	26.1	17,206
\$100,000 under \$200,000	184,255	19,299,039	2.9	183,898	8,287,057	5.9	8,476,184	6.0	43.9	35.2	45,904
\$200,000 under \$500,000	36,169	8,180,224	1.2	36,051	4,120,764	2.9	4,285,569	3.0	53.4	42.2	118,070
\$500,000 under \$1,000,000	4,010	2,039,407	0.3	3,969	1,185,226	0.8	1,288,055	0.9	62.2	47.1	319,797
\$1,000,000 or more	1,347	2,150,698	0.3	1,338	1,339,361	1.0	1,447,872	1.0	67.3	50.6	1,068,540
Cumulated From Smallest Size of Adjusted Gross Income											
No adjusted gross income	—	—	—	*15	*204	(7)	38,931	(7)	(7)	(7)	5,947
\$1 under \$1,000	—	—	—	—	—	(7)	*1,059	(7)	(7)	*389.3	*2,817
\$1 under \$1,000	64,314	42,514	(7)	64,314	3,844	(7)	5,488	(7)	12.9	5.8	85
\$1 under \$1,000	1,177,917	551,721	0.1	1,177,903	36,886	(7)	36,979	(7)	7.1	1.2	33
\$1 under \$1,000	4,012,796	3,495,826	0.5	4,012,764	366,409	0.3	370,027	0.3	10.6	2.8	92
\$1 under \$1,000	6,799,563	8,689,531	1.3	6,799,549	1,043,181	0.7	1,047,780	0.7	12.1	4.1	154
\$1 under \$5,000	10,105,990	17,380,834	2.6	10,105,623	2,212,881	1.6	2,218,329	1.6	12.8	5.1	219
\$1 under \$5,000	13,602,338	28,983,943	4.3	13,603,265	3,751,537	2.7	3,756,937	2.7	13.0	5.6	276
\$1 under \$5,000	17,197,412	43,378,915	6.5	17,198,229	5,764,848	4.1	5,773,367	4.1	13.3	6.2	336
\$1 under \$5,000	20,676,122	60,102,625	9.0	20,676,121	8,224,804	5.8	8,224,965	5.8	13.7	6.7	398
\$1 under \$5,000	23,931,240	78,073,318	11.7	23,932,007	10,945,425	7.8	10,957,645	7.7	14.0	7.1	458
\$1 under \$11,000	27,068,164	97,817,541	14.6	27,067,298	13,987,785	9.9	14,000,838	9.9	14.3	7.5	517
\$1 under \$12,000	29,936,743	118,137,572	17.6	29,936,056	17,200,214	12.2	17,216,274	12.1	14.6	7.6	575
\$1 under \$13,000	32,625,180	140,693,025	21.0	32,624,402	20,635,739	14.8	20,822,381	14.7	14.8	8.1	534
\$1 under \$14,000	35,549,401	164,178,147	24.5	35,548,388	24,660,254	17.5	24,691,065	17.4	15.0	8.4	694
\$1 under \$15,000	38,258,892	189,500,526	28.3	38,256,570	28,891,067	20.5	28,916,955	20.4	15.3	8.7	756
\$1 under \$20,000	49,385,546	316,862,612	47.3	49,382,220	51,325,662	36.5	51,377,652	36.2	16.2	9.8	1,040
\$1 under \$25,000	56,003,617	419,467,335	62.7	55,999,941	71,020,636	50.4	71,091,805	50.1	16.9	10.6	1,269
\$1 under \$30,000	59,615,739	490,502,548	73.3	59,611,068	85,818,547	61.0	85,916,463	60.6	17.5	11.1	1,441
\$1 under \$50,000	63,234,461	569,472,993	86.1	63,228,330	109,628,219	78.0	110,026,070	77.6	18.7	12.2	1,740
\$1 under \$100,000	64,178,659	637,505,099	95.3	64,171,352	125,866,585	89.4	126,264,649	89.1	19.8	13.1	1,967
\$1 under \$200,000	64,362,914	657,208,138	98.2	64,355,250	134,155,642	95.3	134,761,043	95.1	20.5	13.6	2,093
\$1 under \$500,000	64,399,083	665,226,362	99.4	64,391,301	138,276,496	98.2	139,046,612	98.1	20.9	13.9	2,159
\$1 under \$1,000,000	64,403,093	667,265,769	99.7	64,395,300	139,461,632	99.0	140,314,667	99.0	21.0	14.0	2,178
\$1 or more	64,404,440	669,416,468	100.0	64,396,653	140,801,196	100.0	141,762,539	100.0	21.2	14.1	2,201
All returns	64,404,440	669,416,468	100.0	64,396,653	140,801,196	100.0	141,801,470	100.0	21.2	14.1	2,201

Footnotes at end of table

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable returns—Continued										
	Taxable income			Income tax after credits			Total income tax				
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of—			Average income tax (Dollars)
								Total	Taxable income	Adjusted gross income	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Cumulated From Largest Size of Adjusted Gross Income											
\$1,000,000 or more	1,347	2,150,698	0.3	1,338	1,339,361	1.0	1,447,872	1.0	67.3	50.6	1,068,540
\$500,000 or more	5,357	4,190,106	0.6	5,337	2,524,547	1.8	2,715,937	1.9	64.9	48.9	503,322
\$200,000 or more	41,526	12,208,330	1.8	41,388	6,645,550	4.7	7,001,496	4.9	57.4	44.6	167,930
\$100,000 or more	225,781	31,507,368	4.7	225,286	14,932,407	10.6	15,477,689	10.9	49.1	38.9	68,382
\$50,000 or more	1,169,979	79,943,475	11.9	1,168,308	30,972,774	22.0	31,734,469	22.4	39.7	31.1	27,096
\$30,000 or more	4,788,701	178,913,920	26.7	4,785,570	54,982,446	39.0	55,852,076	39.4	31.2	23.8	11,656
\$25,000 or more	8,400,623	249,948,333	37.3	8,396,697	89,780,357	63.6	70,670,933	49.9	26.3	21.3	8,410
\$20,000 or more	15,018,894	352,533,056	52.7	15,014,418	89,473,330	63.5	90,384,687	63.8	25.6	18.8	6,017
\$15,000 or more	26,145,548	479,915,941	71.7	26,140,068	111,909,926	79.5	112,845,584	79.6	23.5	16.8	4,316
\$10,000 or more	28,855,039	505,238,321	75.5	28,848,250	116,134,738	82.5	117,071,473	82.6	23.2	16.4	4,057
\$13,000 or more	31,579,260	528,723,443	79.0	31,572,236	119,995,254	85.2	120,940,158	85.3	22.9	16.2	3,829
\$12,000 or more	34,467,697	551,278,896	82.4	34,460,582	123,600,779	87.8	124,546,265	87.9	22.6	15.9	3,613
\$11,000 or more	37,236,276	571,598,927	85.4	37,232,340	128,913,207	90.1	127,761,700	90.1	22.4	15.6	3,422
\$10,000 or more	40,473,200	591,343,150	88.3	40,464,631	129,854,568	92.2	130,804,893	92.3	22.1	15.4	3,232
\$9,000 or more	43,728,318	609,313,843	91.0	43,718,417	132,576,169	94.2	133,528,474	94.2	21.9	15.1	3,053
\$8,000 or more	47,207,028	626,037,553	93.5	47,198,409	135,036,345	95.9	135,989,172	95.9	21.7	14.9	2,880
\$7,000 or more	50,802,102	640,432,525	95.7	50,793,373	137,048,455	97.3	138,003,601	97.3	21.5	14.7	2,716
\$6,000 or more	54,298,450	652,035,633	97.4	54,290,715	138,586,111	98.4	139,544,210	98.4	21.4	14.5	2,570
\$5,000 or more	57,604,877	660,726,937	98.7	57,597,089	139,757,812	99.3	140,714,759	99.3	21.3	14.4	2,442
\$4,000 or more	60,391,642	665,920,641	99.5	60,383,854	140,434,583	99.7	141,392,512	99.7	21.2	14.3	2,341
\$3,000 or more	63,226,523	668,964,747	99.9	63,218,735	140,764,106	100.0	141,723,560	100.0	21.2	14.1	2,241
\$2,000 or more	64,340,126	669,373,953	100.0	64,332,324	140,797,149	100.0	141,757,050	100.0	21.2	14.1	2,203
\$1,000 or more	64,404,440	669,416,468	100.0	64,396,638	140,800,982	100.0	141,761,480	100.0	21.2	14.1	2,201
\$1 or more	64,404,440	669,416,468	100.0	64,396,638	140,800,982	100.0	141,762,539	100.0	21.2	14.1	2,201
All returns	64,404,440	669,416,468	100.0	64,396,653	140,801,196	100.0	141,801,470	100.0	21.2	14.1	2,201

*Estimate should be used with caution because of the small number of sample returns on which it is based

†Percent based on positive income only

‡Less than 0.05 percent

NOTE: Detail may not add to total because of rounding

Table 1.2—Nonjoint Returns: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status

figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Nonjoint returns									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
returns, total	40,231,477	269,747,377	80,550,256	42,305,840	28,616,379	162,897,810	26,441,623	31,677,852	26,444,652	31,850,079
Under \$2,000	8,726,014	7,640,339	14,109,196	7,492,474	126,614	49,894	64,315	3,844	65,827	11,581
\$2,000 under \$4,000	7,828,052	23,128,953	13,140,782	7,659,296	5,105,650	3,696,137	3,948,193	362,555	3,948,216	362,874
\$4,000 under \$6,000	6,241,072	21,154,168	10,930,496	6,756,791	6,038,414	13,718,138	5,266,056	1,750,866	5,266,085	1,751,268
\$6,000 under \$8,000	5,048,164	35,084,055	9,076,768	5,794,159	5,001,462	20,371,464	4,850,915	2,944,080	4,851,114	2,944,345
\$8,000 under \$10,000	3,846,306	34,348,629	7,397,122	4,478,069	3,824,086	22,539,283	3,806,757	3,655,633	3,806,773	3,656,105
\$10,000 under \$12,000	2,661,847	28,162,094	5,527,741	3,075,308	2,655,784	20,865,694	2,651,485	3,586,594	2,651,494	3,587,961
\$12,000 under \$14,000	1,883,706	24,396,298	4,546,753	2,176,496	1,880,769	17,690,936	1,877,747	3,274,342	1,877,950	3,274,721
\$14,000 under \$16,000	1,282,937	19,156,144	3,611,392	1,453,128	1,280,467	14,116,176	1,276,691	2,170,753	1,276,693	2,170,973
\$16,000 under \$18,000	913,804	15,474,508	2,827,584	1,151,465	912,419	11,501,135	912,153	2,370,956	912,154	2,378,384
\$18,000 under \$20,000	583,181	11,028,377	1,953,922	699,858	581,795	8,383,253	580,867	1,810,868	580,875	1,811,036
\$20,000 under \$25,000	619,159	13,623,144	2,367,325	759,650	617,738	10,497,411	617,252	2,422,712	617,522	2,427,658
\$25,000 under \$30,000	250,631	6,796,616	1,195,537	330,064	250,505	5,273,482	248,205	1,309,327	248,235	1,311,265
\$30,000 under \$50,000	241,690	8,848,760	1,605,650	328,536	238,651	6,980,836	237,557	2,025,070	237,800	2,056,365
\$50,000 under \$100,000	79,576	5,266,077	1,135,051	114,517	79,341	4,049,029	79,143	1,533,051	79,399	1,566,365
\$100,000 under \$200,000	17,348	2,869,585	516,750	25,587	17,216	1,729,866	17,046	817,512	17,218	845,530
\$200,000 under \$500,000	4,360	1,244,846	316,037	6,572	4,308	926,686	4,314	519,097	4,360	540,086
\$500,000 under \$1,000,000	862	449,122	118,441	981	854	336,402	853	203,408	860	216,234
\$1,000,000 or more	278	675,961	173,931	419	276	501,791	274	317,184	277	335,386
table returns, total	26,444,652	245,052,155	56,207,006	27,627,403	26,442,533	161,297,556	26,441,623	31,677,852	26,444,652	31,850,079
Under \$2,000	65,827	27,848	4,974	50,327	64,314	42,514	64,315	3,844	65,827	11,581
\$2,000 under \$4,000	3,948,216	11,094,333	6,461,074	3,180,296	3,948,207	3,453,098	3,948,193	362,555	3,948,216	362,874
\$4,000 under \$6,000	5,268,065	26,415,213	8,891,669	4,723,976	5,268,056	12,800,055	5,268,056	1,750,866	5,268,085	1,751,268
\$6,000 under \$8,000	4,851,114	33,782,024	8,466,653	5,235,337	4,851,114	20,079,635	4,850,915	2,944,080	4,851,114	2,944,345
\$8,000 under \$10,000	3,806,773	33,967,253	7,118,122	4,372,293	3,806,757	22,496,305	3,806,757	3,655,633	3,806,773	3,656,105
\$10,000 under \$12,000	2,651,494	29,031,474	5,387,873	3,058,165	2,651,486	20,865,830	2,651,485	3,586,594	2,651,494	3,587,961
\$12,000 under \$14,000	1,877,950	24,322,323	4,496,405	2,169,102	1,877,747	17,666,935	1,877,747	3,274,342	1,877,950	3,274,721
\$14,000 under \$16,000	1,276,693	19,063,077	3,540,485	1,440,260	1,276,691	14,082,345	1,276,691	2,170,753	1,276,693	2,170,973
\$16,000 under \$18,000	912,154	15,445,526	2,796,788	1,148,378	912,153	11,500,585	912,153	2,370,956	912,154	2,378,384
\$18,000 under \$20,000	580,875	10,983,594	1,914,538	697,175	580,874	8,371,882	580,867	1,810,868	580,875	1,811,036
\$20,000 under \$25,000	617,522	13,588,315	2,397,444	757,065	617,451	10,494,098	617,252	2,422,712	617,522	2,427,658
\$25,000 under \$30,000	248,235	6,727,764	1,173,134	326,848	248,234	5,227,790	248,205	1,309,327	248,235	1,311,265
\$30,000 under \$50,000	237,800	8,714,608	1,425,631	320,696	237,717	6,969,472	237,557	2,025,070	237,800	2,056,365
\$50,000 under \$100,000	79,399	5,254,888	1,093,555	114,066	79,339	4,048,905	79,143	1,533,051	79,399	1,566,365
\$100,000 under \$200,000	17,218	2,252,174	506,793	25,369	17,135	1,722,454	17,046	817,512	17,218	845,530
\$200,000 under \$500,000	4,360	1,239,093	309,582	6,544	4,330	925,107	4,314	519,097	4,360	540,086
\$500,000 under \$1,000,000	**937	**1,122,648	**291,486	**1,398	**928	**830,436	653	203,408	660	216,234
\$1,000,000 or more	**	**	**	**	**	**	274	317,184	277	335,386
all nontaxable returns	13,786,825	24,695,222	24,343,250	14,678,237	2,173,846	1,600,254	—	—	—	—
returns, summary										
Under \$5,000	19,676,434	44,856,624	32,631,512	18,540,806	8,221,481	9,194,820	6,543,659	1,028,199	6,545,221	1,036,536
\$5,000 under \$10,000	12,013,795	86,499,130	22,022,820	13,639,972	11,874,945	51,126,094	11,394,577	7,688,780	11,394,794	7,689,638
\$10,000 under \$15,000	5,249,084	63,712,855	11,969,052	6,029,777	5,236,684	45,790,486	5,227,162	8,315,991	5,227,374	8,317,738
\$15,000 under \$20,000	2,078,431	25,504,556	6,498,139	2,528,657	2,074,550	26,496,908	2,071,781	5,497,522	2,071,792	5,505,338
\$20,000 or more	2,123,724	39,174,213	7,426,732	1,566,428	1,206,719	30,269,502	1,204,444	9,147,360	1,205,471	9,300,829

Footnotes at end of table

Table 1.2—Nonjoint Returns: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Separate returns of husbands and wives									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	1,879,058	14,321,499	3,066,529	2,549,421	1,590,212	9,196,542	1,510,266	1,908,413	1,510,735	1,918,118
Under \$2,000	219,068	83,301	276,669	37,653	3,850	*568	*30	596	1.00	1.00
\$2,000 under \$4,000	330,130	989,407	348,404	406,342	267,932	278,931	239,221	30,362	239,226	30,444
\$4,000 under \$6,000	330,130	1,672,159	380,987	416,579	317,706	886,572	304,083	124,384	304,083	124,038
\$6,000 under \$8,000	252,513	1,759,442	324,858	378,439	252,236	1,056,568	251,787	160,897	251,985	161,016
\$8,000 under \$10,000	207,855	1,866,360	329,291	348,092	206,971	1,190,400	206,971	201,206	206,971	201,206
\$10,000 under \$12,000	153,605	1,685,435	291,429	185,664	153,327	1,199,267	153,327	228,870	153,327	228,870
\$12,000 under \$14,000	105,252	1,366,699	208,462	143,240	105,052	1,009,115	105,052	207,461	105,252	207,761
\$14,000 under \$16,000	92,869	1,386,250	246,414	143,633	91,759	1,005,831	91,759	221,755	91,760	221,757
\$16,000 under \$18,000	67,641	1,147,675	204,525	102,878	67,641	840,271	67,641	196,747	67,641	196,747
\$18,000 under \$20,000	40,456	787,225	131,221	55,265	40,456	680,739	40,456	139,658	40,456	139,658
\$20,000 under \$25,000	29,466	629,828	119,422	41,752	29,466	468,654	29,466	123,906	29,466	123,906
\$25,000 under \$30,000	7,318	194,163	39,395	8,738	7,317	146,038	7,317	43,452	7,318	44,118
\$30,000 under \$50,000	8,502	315,194	60,296	17,292	8,498	217,541	8,498	72,606	8,502	73,418
\$50,000 under \$100,000	3,452	224,188	54,959	5,657	3,439	163,779	3,439	66,122	3,452	70,612
\$100,000 under \$200,000	458	57,466	13,591	723	458	43,182	457	22,076	458	22,076
\$200,000 under \$500,000	39	28,659	7,547	65	38	19,053	38	12,655	39	13,313
\$500,000 under \$1,000,000	36	91,155	41,935	54	34	49,347	32	32,861	35	36,281
\$1,000,000 or more	..	..	..	..	..	..	..	..	..	..
Taxable returns, total	1,510,735	12,822,451	2,659,482	1,995,431	1,510,475	9,176,203	1,510,266	1,908,413	1,510,735	1,918,118
Under \$2,000	596	—6,890	257	503	*568	*352	*568	*30	596	1.00
\$2,000 under \$4,000	239,226	744,627	249,294	224,997	239,221	270,347	239,221	30,362	239,226	30,444
\$4,000 under \$6,000	304,083	1,546,367	327,227	330,473	304,083	878,666	304,083	124,084	304,083	124,038
\$6,000 under \$8,000	251,986	1,755,472	321,814	377,564	251,986	1,056,030	251,787	160,897	251,986	161,016
\$8,000 under \$10,000	206,971	1,858,822	322,645	345,877	206,971	1,190,400	206,971	201,206	206,971	201,206
\$10,000 under \$12,000	153,327	1,682,590	288,158	185,434	153,327	1,198,999	153,327	228,870	153,327	228,870
\$12,000 under \$14,000	105,252	1,366,699	208,462	148,240	105,052	1,009,115	105,052	207,461	105,252	207,761
\$14,000 under \$16,000	91,760	1,370,057	225,592	138,647	91,759	1,005,831	91,759	221,755	91,760	221,757
\$16,000 under \$18,000	67,641	1,147,675	204,525	102,878	67,641	840,271	67,641	196,747	67,641	196,747
\$18,000 under \$20,000	40,456	787,225	131,221	55,265	40,456	680,739	40,456	139,658	40,456	139,658
\$20,000 under \$25,000	29,466	629,828	119,422	41,752	29,466	468,654	29,466	123,906	29,466	123,906
\$25,000 under \$30,000	7,318	194,163	39,395	8,738	7,317	146,038	7,317	43,452	7,318	44,118
\$30,000 under \$50,000	8,502	315,003	60,289	17,292	8,498	217,541	8,498	72,606	8,502	73,418
\$50,000 under \$100,000	3,452	224,188	54,959	5,657	3,439	163,779	3,439	66,122	3,452	70,612
\$100,000 under \$200,000	458	57,466	13,591	723	458	43,182	457	22,076	458	22,076
\$200,000 under \$500,000	39	28,659	7,547	65	38	19,053	38	12,655	39	13,313
\$500,000 under \$1,000,000	36	91,155	41,935	54	34	49,347	32	32,861	35	36,281
\$1,000,000 or more	..	..	..	..	..	..	..	..	..	..
Total nontaxable returns	368,323	499,048	407,046	553,990	79,737	22,438	—	—	—	—
All returns, summary	736,612	1,783,413	742,687	895,439	453,737	621,173	379,720	75,023	379,753	76,118
Under \$5,000	633,143	4,587,254	864,035	932,681	628,761	2,795,148	628,761	441,351	623,109	441,351
\$5,000 under \$10,000	311,859	3,817,557	637,306	422,284	310,130	2,786,824	310,073	559,282	310,273	559,282
\$10,000 under \$15,000	146,163	2,335,727	444,745	224,397	146,161	1,866,599	146,159	435,209	146,161	435,209
\$15,000 under \$20,000	49,481	1,597,547	377,756	74,621	49,423	1,147,098	49,404	397,543	49,439	405,515

Footnotes at end of table.

Table 1.2—Nonjoint Returns: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Returns of heads of households									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	5,313,194	46,369,724	12,162,028	10,701,280	4,280,412	25,411,322	3,438,036	4,321,729	3,439,209	4,347,834
Under \$2,000	433,657	229,243	715,835	813,882	—	—	**28,255	**1,843	860	3,056
\$2,000 under \$4,000	652,353	2,008,099	1,125,386	1,312,805	176,260	65,514	—	—	28,257	1,354
\$4,000 under \$6,000	859,108	4,324,891	1,542,154	1,715,305	764,635	1,123,489	200,868	30,117	200,868	30,117
\$6,000 under \$8,000	809,756	6,296,261	1,711,713	1,857,302	890,577	2,745,074	73,026	269,464	73,026	269,464
\$8,000 under \$10,000	765,880	7,017,540	1,613,982	1,614,291	775,113	3,795,631	764,630	530,087	764,630	530,087
\$10,000 under \$12,000	555,117	6,070,828	1,291,445	1,111,274	555,110	3,668,117	554,710	557,522	554,717	557,552
\$12,000 under \$14,000	275,231	4,864,875	1,022,600	798,297	374,167	3,087,605	373,911	504,169	373,911	504,176
\$14,000 under \$16,000	225,776	3,388,162	723,149	447,179	225,776	2,217,834	225,009	386,156	225,009	386,156
\$16,000 under \$18,000	188,795	3,192,725	638,472	391,628	188,520	2,162,696	188,520	397,928	188,520	397,943
\$18,000 under \$20,000	112,055	2,116,099	409,798	218,361	112,055	1,487,940	111,856	287,771	111,856	287,771
\$20,000 under \$25,000	113,419	2,487,245	501,762	228,829	113,390	1,756,642	113,247	356,377	113,247	356,384
\$25,000 under \$30,000	45,358	1,227,127	223,170	102,339	45,358	901,618	44,727	198,591	44,727	199,521
\$30,000 under \$50,000	41,753	1,479,717	278,492	90,616	41,887	1,111,248	41,447	280,111	41,637	284,873
\$50,000 under \$100,000	14,274	957,350	202,585	30,526	14,139	726,098	14,061	255,100	14,138	262,430
\$100,000 under \$200,000	2,854	383,583	84,252	6,109	2,830	293,948	2,778	129,301	2,833	132,326
\$200,000 under \$500,000	678	193,415	50,215	1,556	665	142,635	662	75,097	674	76,403
\$500,000 under \$1,000,000	100	66,844	14,881	222	100	51,942	99	29,406	99	31,789
\$1,000,000 or more	30	65,720	12,216	73	30	53,429	30	32,687	30	33,624
taxable returns, total	3,439,209	39,846,169	8,747,525	6,680,831	3,438,237	24,437,489	3,438,036	4,321,729	3,439,209	4,347,834
Under \$2,000	660	—15,957	—	1,460	—	—	**28,255	**1,843	860	3,056
\$2,000 under \$4,000	28,257	102,208	47,303	32,849	28,254	22,082	—	—	28,257	1,954
\$4,000 under \$6,000	200,868	1,088,966	364,673	279,598	200,868	444,705	200,868	30,117	200,868	30,117
\$6,000 under \$8,000	773,026	5,407,800	1,393,773	1,447,742	773,026	2,566,285	773,026	269,464	773,026	269,464
\$8,000 under \$10,000	764,830	6,853,321	1,577,601	1,542,953	764,830	3,772,767	764,830	530,087	764,830	530,087
\$10,000 under \$12,000	554,717	6,066,284	1,288,369	1,109,939	554,710	3,667,964	554,710	557,522	554,717	557,552
\$12,000 under \$14,000	373,911	4,847,907	1,006,321	755,591	373,911	3,085,996	373,911	504,169	373,911	504,176
\$14,000 under \$16,000	225,009	3,377,031	717,144	444,413	225,009	2,215,475	225,009	386,156	225,009	386,156
\$16,000 under \$18,000	188,520	3,187,959	634,666	390,597	188,520	2,162,696	188,520	397,928	188,520	397,948
\$18,000 under \$20,000	111,856	2,112,296	409,090	218,063	111,856	1,485,143	111,856	287,771	111,856	287,771
\$20,000 under \$25,000	113,247	2,483,694	499,234	228,466	113,247	1,755,994	113,247	356,377	113,247	356,384
\$25,000 under \$30,000	44,727	1,210,132	219,737	100,925	44,727	889,471	44,727	198,591	44,727	199,521
\$30,000 under \$50,000	41,637	1,474,945	278,325	90,272	41,571	1,106,988	41,447	280,111	41,637	284,873
\$50,000 under \$100,000	14,138	948,854	192,796	30,120	14,138	725,979	14,061	255,100	14,138	262,430
\$100,000 under \$200,000	2,833	376,435	81,982	6,014	2,779	289,164	2,778	129,301	2,833	132,328
\$200,000 under \$500,000	674	192,461	49,613	1,547	662	142,162	662	75,097	674	76,403
\$500,000 under \$1,000,000	**129	**131,791	**26,899	**294	**129	**104,599	99	29,406	99	31,789
\$1,000,000 or more	—	—	—	—	—	—	30	32,687	30	33,624
total nontaxable returns	1,873,985	6,523,555	3,414,503	4,020,449	842,175	973,833	—	—	—	—
All returns, summary	1,486,409	4,064,079	2,540,207	2,935,394	513,337	446,224	55,861	6,435	56,723	9,602
Under \$5,000	2,151,345	15,811,964	4,188,862	4,378,780	2,083,248	7,203,463	1,711,118	825,077	1,711,118	825,077
\$5,000 under \$10,000	1,044,919	12,597,054	2,652,820	2,096,877	1,042,848	7,850,991	1,042,701	1,249,755	1,042,708	1,249,762
\$10,000 under \$15,000	412,055	7,035,635	1,432,643	829,862	411,780	4,773,202	411,305	883,791	411,305	883,811
\$15,000 under \$20,000	218,466	6,861,002	1,367,495	460,386	218,199	5,037,421	217,051	1,356,671	217,355	1,379,552

Footnotes at end of table

Table 1.2—Nonjoint Returns: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of surviving spouses									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	164,539	1,435,285	491,069	382,814	112,293	681,660	77,872	128,867	77,875	134,772
Under \$2,000	16,359	3,840	35,752	37,143	—	—	—	—	**2,967	**386
\$2,000 under \$4,000	22,964	66,705	48,608	45,839	*4,513	*912	—	—	—	*540
\$4,000 under \$6,000	34,354	174,846	86,811	75,945	25,012	26,703	*2,964	*325	**	**
\$6,000 under \$8,000	24,091	166,669	74,693	74,794	16,128	25,621	*10,775	*1,392	*10,775	*1,392
\$8,000 under \$10,000	22,856	204,417	64,959	42,053	22,856	97,405	22,627	12,992	22,627	12,992
\$10,000 under \$12,000	16,549	178,454	44,151	38,150	16,328	96,270	16,107	13,281	16,107	13,281
\$12,000 under \$14,000	*4,243	*55,020	*10,597	*10,626	*4,243	*33,797	*4,219	*5,147	*4,219	*5,147
\$14,000 under \$16,000	*1,668	*25,637	*17,574	*2,653	*1,668	*5,410	*370	*540	*370	*540
\$16,000 under \$18,000	*8,301	*141,584	*28,000	*25,127	*8,301	*88,458	*8,301	*13,368	*8,301	*18,082
\$18,000 under \$20,000	*4,203	*79,743	*15,180	*11,967	*4,203	*52,596	*4,203	*8,922	*4,203	*8,922
\$20,000 under \$25,000	4,631	102,220	16,888	9,092	4,631	76,440	4,625	14,742	4,625	14,742
\$25,000 under \$30,000	*716	*20,387	*4,876	*1,769	*716	*13,753	*593	*2,510	*593	*2,510
\$30,000 under \$50,000	2,236	82,837	21,961	4,595	2,236	56,281	1,583	12,438	1,583	12,734
\$50,000 under \$100,000	1,069	67,268	9,115	2,150	1,069	56,004	1,069	19,162	1,069	19,208
\$100,000 under \$200,000	355	44,500	8,400	795	355	35,305	355	15,019	355	15,288
\$200,000 under \$500,000	53	14,308	2,806	96	53	11,406	52	5,589	52	5,833
\$500,000 under \$1,000,000	*19	*16,838	*917	*222	*19	*5,900	*9	**4,439	*9	**3,597
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**
Taxable returns, total	77,875	1,064,487	245,086	174,037	77,872	645,577	77,872	128,867	77,875	134,772
Under \$2,000	**2,967	**15,282	**6,281	*4,487	—	—	—	—	**2,967	**386
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	*2,964	*7,727	*2,964	*325	**	**
\$6,000 under \$8,000	*10,775	*76,490	*29,574	*26,317	*10,775	*20,599	*10,775	*1,392	*10,775	*1,392
\$8,000 under \$10,000	22,627	202,571	64,440	41,623	22,627	96,508	22,627	12,992	22,627	12,992
\$10,000 under \$12,000	16,107	173,917	41,379	36,990	16,107	95,607	16,107	13,281	16,107	13,281
\$12,000 under \$14,000	*4,219	*54,696	*10,359	*10,372	*4,219	*33,765	*4,219	*5,147	*4,219	*5,147
\$14,000 under \$16,000	*370	*5,941	*1,566	*706	*370	*13,369	*370	*540	*370	*540
\$16,000 under \$18,000	*8,301	*141,584	*28,000	*25,127	*8,301	*88,458	*8,301	*13,368	*8,301	*18,082
\$18,000 under \$20,000	*4,203	*79,743	*15,180	*11,967	*4,203	*52,596	*4,203	*8,922	*4,203	*8,922
\$20,000 under \$25,000	4,625	102,220	16,820	9,069	4,625	76,404	4,625	14,742	4,625	14,742
\$25,000 under \$30,000	*593	*16,662	*3,501	*1,394	*593	*11,767	*593	*2,510	*593	*2,510
\$30,000 under \$50,000	1,583	63,268	6,995	2,726	1,583	53,346	1,583	12,438	1,583	12,734
\$50,000 under \$100,000	1,069	67,268	9,115	2,150	1,069	56,004	1,069	19,162	1,069	19,208
\$100,000 under \$200,000	355	44,500	8,400	795	355	35,305	355	15,019	355	15,288
\$200,000 under \$500,000	*61	*20,911	*3,673	*1,117	*61	*17,123	52	5,589	52	5,833
\$500,000 under \$1,000,000	**	**	**	**	**	**	**	**4,439	**	**3,597
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**
Total nontaxable returns	86,664	370,797	246,004	208,777	34,421	36,083	—	—	—	—
All returns, summary	52,358	129,088	117,705	116,005	**1,551	*4,639	—	—	**36,389	**14,770
Under \$5,000	68,176	487,390	193,118	159,770	56,958	145,403	36,386	14,709	18,555	27,418
\$5,000 under \$10,000	20,947	235,779	55,769	49,124	20,726	131,004	20,481	18,555	20,481	18,555
\$10,000 under \$15,000	14,017	244,659	59,734	39,199	14,017	145,525	12,719	22,702	12,719	27,418
\$15,000 under \$20,000	9,041	336,369	64,763	16,517	9,041	255,089	8,286	72,000	8,286	74,031

Footnotes at end of table

Table 1.2—Nonjoint Returns: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status—Continued

Figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Returns of single persons not heads of households or surviving spouses									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
returns, total	32,874,686	207,820,870	64,830,810	28,872,126	22,833,462	127,806,186	21,415,449	25,318,843	21,416,833	25,449,303
Under \$2,000	8,026,912	7,323,955	13,131,227	6,364,780	88,961	46,044	63,746	3,814	64,369	7,494
\$2,000 under \$4,000	6,882,564	20,064,152	11,620,364	5,894,282	4,857,145	3,331,379	3,680,718	330,350	3,860,733	330,474
\$4,000 under \$6,000	5,017,570	24,982,273	8,920,514	4,546,961	4,931,061	11,681,373	4,760,121	1,596,341	4,760,149	1,596,707
\$6,000 under \$8,000	3,861,804	26,961,683	6,965,704	3,483,025	3,842,521	16,490,201	3,815,327	2,512,526	3,815,327	2,512,526
\$8,000 under \$10,000	2,853,345	25,260,132	5,389,990	2,473,664	2,819,148	17,455,846	2,812,329	2,911,347	2,812,345	2,911,820
\$10,000 under \$12,000	1,898,576	21,227,377	3,900,716	1,730,220	1,930,362	15,642,240	1,927,341	2,786,820	1,927,343	2,786,258
\$12,000 under \$14,000	1,398,980	18,109,694	3,305,094	1,260,333	1,397,307	13,560,419	1,394,585	2,557,365	1,394,586	2,557,638
\$14,000 under \$16,000	962,865	14,356,095	2,823,955	859,663	961,264	10,877,101	959,553	2,182,332	959,554	2,182,502
\$16,000 under \$18,000	649,067	10,992,525	1,956,687	632,012	647,957	8,409,710	647,891	1,762,913	647,892	1,765,608
\$18,000 under \$20,000	426,467	8,065,309	1,387,723	414,265	425,082	6,261,978	424,355	1,374,517	424,362	1,374,685
\$20,000 under \$25,000	471,643	10,403,851	1,728,442	476,578	470,251	9,195,675	468,914	1,927,887	470,184	1,932,591
\$25,000 under \$30,000	187,237	5,354,930	928,096	217,219	197,112	4,212,073	195,568	1,064,773	195,597	1,065,073
\$30,000 under \$50,000	189,224	6,971,012	1,224,901	216,027	186,254	5,595,588	186,029	1,659,914	186,078	1,665,272
\$50,000 under \$100,000	60,780	4,017,222	968,389	76,182	60,693	3,103,144	60,574	1,189,667	60,740	1,216,106
\$100,000 under \$200,000	13,654	1,779,742	406,124	17,916	13,573	1,357,548	13,456	651,115	13,602	675,273
\$200,000 under \$500,000	3,472	982,672	246,660	4,735	3,454	733,342	3,443	417,547	3,445	433,529
\$500,000 under \$1,000,000	815	350,143	95,437	675	508	254,730	508	158,734	514	168,279
\$1,000,000 or more	211	517,722	119,638	291	211	397,793	211	250,810	211	265,469
able returns, total	21,416,833	190,319,048	44,554,912	18,777,104	21,415,949	127,038,287	21,415,449	25,318,843	21,416,833	25,449,303
Under \$2,000	64,369	50,889	4,718	48,359	63,746	42,163	63,746	3,814	64,369	7,494
\$2,000 under \$4,000	3,680,733	12,247,499	6,164,476	2,922,389	3,680,732	3,160,669	3,680,718	330,350	3,680,733	330,474
\$4,000 under \$6,000	4,760,149	23,764,405	8,183,487	4,109,434	4,760,121	11,471,957	4,760,121	1,596,341	4,760,149	1,596,707
\$6,000 under \$8,000	3,815,327	26,942,282	6,721,892	3,363,714	3,815,327	16,436,857	3,815,327	2,512,526	3,815,327	2,512,526
\$8,000 under \$10,000	2,912,345	25,072,439	5,184,025	2,441,940	2,912,329	17,438,630	2,912,329	2,911,347	2,912,345	2,911,820
\$10,000 under \$12,000	1,927,343	21,106,823	3,769,968	1,715,823	1,927,342	15,623,240	1,927,341	2,786,820	1,927,343	2,786,258
\$12,000 under \$14,000	1,394,586	18,053,021	3,261,264	1,253,899	1,394,585	13,536,060	1,394,585	2,557,365	1,394,586	2,557,638
\$14,000 under \$16,000	959,554	14,310,347	2,596,184	856,494	958,553	10,857,670	958,553	2,182,332	959,554	2,182,502
\$16,000 under \$18,000	647,892	10,968,309	1,929,597	628,776	647,891	8,409,160	647,891	1,762,913	647,892	1,765,608
\$18,000 under \$20,000	424,362	8,024,396	1,359,049	411,862	424,362	6,253,438	424,355	1,374,517	424,362	1,374,685
\$20,000 under \$25,000	470,184	10,372,700	1,702,168	477,809	470,113	8,192,556	468,914	1,927,887	470,184	1,932,591
\$25,000 under \$30,000	195,597	5,306,806	910,500	215,782	195,597	4,801,514	195,568	1,064,773	195,597	1,065,073
\$30,000 under \$50,000	186,078	6,881,592	1,060,022	210,405	186,064	5,591,597	186,029	1,659,914	186,078	1,665,272
\$50,000 under \$100,000	60,740	4,014,538	936,684	76,140	60,693	3,103,144	60,574	1,189,667	60,740	1,216,106
\$100,000 under \$200,000	13,602	1,773,772	402,829	17,658	13,543	1,354,823	13,456	651,115	13,602	675,273
\$200,000 under \$500,000	3,445	980,252	244,018	4,726	3,360	733,342	3,443	417,547	3,445	433,529
\$500,000 under \$1,000,000	772	367,223	114,220	965	508	254,730	508	158,734	514	168,279
\$1,000,000 or more	211	517,722	119,638	291	211	397,793	211	250,810	211	265,469
all non-taxable returns	11,457,853	17,501,822	20,275,898	8,895,022	1,217,513	567,900	—	—	—	—
returns, summary										
Under \$5,000	17,401,064	38,880,044	29,230,913	14,593,969	7,242,856	8,122,784	6,108,078	946,742	6,108,743	950,826
\$5,000 under \$10,000	9,181,131	65,612,521	18,796,806	8,186,742	9,095,978	40,862,060	9,024,163	6,407,637	9,024,180	6,408,194
\$10,000 under \$15,000	3,871,559	47,062,465	8,823,157	3,461,493	3,861,980	35,039,687	3,853,907	6,488,399	3,853,912	6,489,809
\$15,000 under \$20,000	2,504,196	25,668,535	4,561,017	1,435,000	1,500,592	18,711,580	1,499,596	4,155,819	1,499,607	4,156,862
\$20,000 or more	936,736	30,377,295	5,618,717	1,012,922	932,056	23,849,894	929,703	7,320,247	930,391	7,441,592

Statistics should be used with caution because of the small number of sample returns on which it is based

Definition: (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class

NOTE: Detail may not add to total because of rounding

Table 1.3—Nonjoint Returns: Sources of Income by Marital Status

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Sources of income or loss	Nonjoint returns		Separate returns of husbands and wives		Returns of heads of households		Returns of surviving spouses		Returns of single persons not heads of households or surviving spouses	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Adjusted gross income less deficit	40,231,477	269,747,377	1,879,058	14,321,489	5,313,194	46,369,724	164,539	1,435,285	32,874,586	207,820,871
Salaries and wages (gross)	35,906,615	225,515,069	1,724,452	12,943,817	5,011,869	41,488,011	135,630	990,807	29,034,864	170,969,693
Business and profession	1,098,245	6,031,409	79,246	441,815	161,217	1,101,776	6,943	66,419	850,839	4,421,394
Net profit	362,202	1,104,018	29,700	112,269	52,731	149,303	2,951	15,301	278,820	827,144
Net loss										
Farm	204,154	860,567	3,144	22,380	16,427	160,279	3,439	15,877	181,144	963,029
Net profit	182,583	700,681	6,907	29,287	16,127	73,563	1,380	5,960	158,168	591,871
Net loss										
Partnership	313,663	1,949,740	8,333	105,785	43,234	308,056	1,758	28,194	260,338	1,507,704
Net profit	212,113	1,220,949	7,490	91,396	22,988	270,271	1,089	12,540	180,546	846,742
Net loss										
Small Business Corporation	85,814	611,794	118	5,175	11,638	116,952	1,336	2,840	72,722	486,828
Net profit	42,243	326,700	2,261	23,616	8,484	47,998	*139	*1,603	31,359	253,488
Net loss										
Sales of capital assets	1,688,706	4,317,694	80,165	176,451	178,211	573,523	15,518	46,386	1,434,812	3,521,331
Net gain	605,456	404,717	31,582	13,074	72,636	53,392	8,716	8,633	492,522	329,611
Net loss										
Sales of property other than capital assets	106,579	209,126	4,475	16,092	9,829	16,192	1,139	4,999	91,136	171,844
Net gain	70,547	149,362	1,319	16,629	11,058	30,423	*407	*4,989	57,763	87,422
Net loss										
Dividends in adjusted gross income	3,341,158	8,445,519	107,061	334,957	293,297	647,266	32,528	38,804	2,908,272	7,424,488
Interest received	15,344,534	16,181,273	554,515	412,802	1,554,414	1,459,497	113,678	183,948	12,121,927	14,126,139
Pensions and annuities in adjusted gross income	1,927,835	7,071,396	38,820	211,552	142,307	625,903	22,799	77,404	1,708,906	6,156,530
Rent	1,168,237	2,572,419	56,240	106,590	147,286	299,107	7,644	22,154	957,087	2,144,566
Net income	689,774	1,021,580	33,933	54,723	148,946	245,447	4,588	12,059	502,307	709,351
Net loss										
Royalty	176,369	630,367	3,534	11,817	6,921	34,054	323	4,023	166,591	580,471
Net income	3,289	13,808	**	**	239	495	**	**	3,029	12,421
Net loss										
Estates or trusts	406,014	1,620,808	11,930	41,266	27,222	179,434	4,850	35,493	362,012	1,364,819
Net income	19,937	63,470	*24	*2,001	1,827	8,732	*556	*4,990	17,530	48,251
Net loss										
State income tax refunds	1,349,508	264,713	101,996	16,754	457,096	79,718	26,362	3,953	764,054	164,291
Alimony	245,346	955,781	11,780	30,662	129,739	559,289	—	—	100,827	265,816
Other income (net)	751,075	49,947	32,526	-40,481	135,130	-53,864	4,383	-3,115	609,054	147,212
Statutory adjustments	1,779,255	2,534,658	126,353	171,889	287,102	345,695	4,901	16,404	1,360,899	2,000,616

*Estimates should be used with caution because of the small number of sample returns on which it is based.

**Data deleted because of the small number of sample returns on which they were based. Deleted data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

These are estimates based on samples—money amounts are in thousands of dollars

These are estimates based on samples—money amounts are in thousands of dollars

Individual Returns/1976 • Returns Filed and Sources of Income

17

Size of adjusted gross income	Salaries and wages			Business and professions			Farm			
	Number of returns	Adjusted income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Net loss	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
All returns, total	48,670,389	1,633,955,837	75,510,735	886,998,631	50,738,942	1,803,263	5,420,381	1,341,589	10,338,725	1,477,601
No adjusted gross income	546,762	-6,910,119	195,831	1,410,233	37,606	294,791	294,566	9,026	62,259	173,615
\$1 under \$1,000	4,449,194	3,723,380	2,291,587	12,973	38,798	38,490	69,796	47,149	25,982	20,641
\$1,000 under \$5,000	16,520,616	45,252,516	6,925,217	10,987,156	231,555	404,456	47,734	67,964	132,720	51,302
\$5,000 under \$10,000	5,031,275	12,272,750	1,440,038	10,987,156	231,555	404,456	47,734	67,964	132,720	51,302
\$10,000 under \$15,000	4,331,521	15,885,279	3,716,945	12,465,630	248,599	596,786	46,724	67,316	121,701	41,169
\$15,000 under \$20,000	4,331,708	15,885,279	3,716,945	12,465,630	248,599	596,786	46,724	67,316	121,701	41,169
\$20,000 under \$25,000	4,331,708	15,885,279	3,716,945	12,465,630	248,599	596,786	46,724	67,316	121,701	41,169
\$25,000 under \$30,000	4,331,708	15,885,279	3,716,945	12,465,630	248,599	596,786	46,724	67,316	121,701	41,169
\$30,000 under \$35,000	4,331,708	15,885,279	3,716,945	12,465,630	248,599	596,786	46,724	67,316	121,701	41,169
\$35,000 under \$40,000	4,331,708	15,885,279	3,716,945	12,465,630	248,599	596,786	46,724	67,316	121,701	41,169
\$40,000 under \$45,000	4,331,708	15,885,279	3,716,945	12,465,630	248,599	596,786	46,724	67,316	121,701	41,169
\$45,000 under \$50,000	4,331,708	15,885,279	3,716,945	12,465,630	248,599	596,786	46,724	67,316	121,701	41,169
\$50,000 under \$100,000	3,367,283	13,785,374	2,937,189	29,239,843	222,524	1,193,465	68,457	105,025	246,660	56,907
\$100,000 under \$150,000	3,367,283	13,785,374	2,937,189	29,239,843	222,524	1,193,465	68,457	105,025	246,660	56,907
\$150,000 under \$200,000	3,367,283	13,785,374	2,937,189	29,239,843	222,524	1,193,465	68,457	105,025	246,660	56,907
\$200,000 under \$250,000	3,367,283	13,785,374	2,937,189	29,239,843	222,524	1,193,465	68,457	105,025	246,660	56,907
\$250,000 under \$300,000	3,367,283	13,785,374	2,937,189	29,239,843	222,524	1,193,465	68,457	105,025	246,660	56,907
\$300,000 under \$350,000	3,367,283	13,785,374	2,937,189	29,239,843	222,524	1,193,465	68,457	105,025	246,660	56,907
\$350,000 under \$400,000	3,367,283	13,785,374	2,937,189	29,239,843	222,524	1,193,465	68,457	105,025	246,660	56,907
\$400,000 under \$450,000	3,367,283	13,785,374	2,937,189	29,239,843	222,524	1,193,465	68,457	105,025	246,660	56,907
\$450,000 under \$500,000	3,367,283	13,785,374	2,937,189	29,239,843	222,524	1,193,465	68,457	105,025	246,660	56,907
\$500,000 under \$1,000,000	3,367,283	13,785,374	2,937,189	29,239,843	222,524	1,193,465	68,457	105,025	246,660	56,907
\$1,000,000 or more	3,367,283	13,785,374	2,937,189	29,239,843	222,524	1,193,465	68,457	105,025	246,660	56,907
Taxable returns, total	64,421,287	1,004,445,707	58,660,211	838,519,081	4,426,712	65,868,760	1,280,911	3,038,997	8,252,351	938,914
No adjusted gross income	6,546	-406,410	3,925	125,448	1,785	45,306	1,706	133,568	**	1,132
\$1 under \$1,000	1,216	3,723	1,360	12,973	38,798	38,490	69,796	47,149	25,982	20,641
\$1,000 under \$5,000	1,133,447	3,177,370	1,048,574	2,862,525	2,716	4,7315	1,985	13,561	**	1,287
\$5,000 under \$10,000	2,836,152	9,982,517	2,539,401	8,617,667	72,839	162,994	9,123	12,862	14,255	1,200
\$10,000 under \$15,000	2,786,904	12,981,251	2,430,290	10,724,062	103,799	314,656	26,727	43,030	9,215	1,206
\$15,000 under \$20,000	2,857,040	12,981,251	2,430,290	10,724,062	103,799	314,656	26,727	43,030	9,215	1,206
\$20,000 under \$25,000	2,857,040	12,981,251	2,430,290	10,724,062	103,799	314,656	26,727	43,030	9,215	1,206
\$25,000 under \$30,000	2,857,040	12,981,251	2,430,290	10,724,062	103,799	314,656	26,727	43,030	9,215	1,206
\$30,000 under \$35,000	2,857,040	12,981,251	2,430,290	10,724,062	103,799	314,656	26,727	43,030	9,215	1,206
\$35,000 under \$40,000	2,857,040	12,981,251	2,430,290	10,724,062	103,799	314,656	26,727	43,030	9,215	1,206
\$40,000 under \$45,000	2,857,040	12,981,251	2,430,290	10,724,062	103,799	314,656	26,727	43,030	9,215	1,206
\$45,000 under \$50,000	2,857,040	12,981,251	2,430,290	10,724,062	103,799	314,656	26,727	43,030	9,215	1,206
\$50,000 under \$100,000	2,857,040	12,981,251	2,430,290	10,724,062	103,799	314,656	26,727	43,030	9,215	1,206
\$100,000 under \$150,000	2,857,040	12,981,251	2,430,290	10,724,062	103,799	314,656	26,727	43,030	9,215	1,206
\$150,000 under \$200,000	2,857,040	12,981,251	2,430,290	10,724,062	103,799	314,656	26,727	43,030	9,215	1,206
\$200,000 under \$250,000	2,857,040	12,981,251	2,430,290	10,724,062	103,799	314,656	26,727	43,030	9,215	1,206
\$250,000 under \$300,000	2,857,040	12,981,251	2,430,290	10,724,062	103,799	314,656	26,727	43,030	9,215	1,206
\$300,000 under \$350,000	2,857,040	12,981,251	2,430,290	10,724,062	103,799	314,656	26,727	43,030	9,215	1,206
\$350,000 under \$400,000	2,857,040	12,981,251	2,430,290	10,724,062	103,799	314,656	26,727	43,030	9,215	1,206
\$400,000 under \$450,000	2,857,040	12,981,251	2,430,290	10,724,062	103,799	314,656	26,727	43,030	9,215	1,206
\$450,000 under \$500,000	2,857,040	12,981,251	2,430,290	10,724,062	103,799	314,656	26,727	43,030	9,215	1,206
\$500,000 under \$1,000,000	2,857,040	12,981,251	2,430,290	10,724,062	103,799	314,656	26,727	43,030	9,215	1,206
\$1,000,000 or more	2,857,040	12,981,251	2,430,290	10,724,062	103,799	314,656	26,727	43,030	9,215	1,206
All returns, summary	23,805,751	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
\$1,000 under \$10,000	14,851,560	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
\$10,000 under \$50,000	14,851,560	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
\$50,000 under \$100,000	14,851,560	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
\$100,000 under \$200,000	14,851,560	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
\$200,000 under \$500,000	14,851,560	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
\$500,000 under \$1,000,000	14,851,560	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
\$1,000,000 or more	14,851,560	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Total non-taxable returns	20,949,027	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
All returns, summary	23,805,751	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
\$1,000 under \$10,000	14,851,560	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
\$10,000 under \$50,000	14,851,560	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
\$50,000 under \$100,000	14,851,560	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
\$100,000 under \$200,000	14,851,560	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
\$200,000 under \$500,000	14,851,560	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
\$500,000 under \$1,000,000	14,851,560	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
\$1,000,000 or more	14,851,560	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000

*Copies at end of table

Table 1.4—All Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Partnership net profit less loss				Small Business net profit less loss				Sales of capital assets				Sales of property other than net gain less loss				Dividends in adjusted gross income			
	Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)		
All returns, total	2,612,779	11,682,470	642,980	1,875,986	6,081,184	20,207,101	2,607,414	1,645,248	1,096,330	155,338	9,039,758	24,481,943								
No adjusted gross income	82,669	-2,172,811	31,099	-598,978	107,718	792,110	14,823	10,700	85,360	-360,876	53,767	219,932								
\$1,000 under \$1,000	52,488	-1,729,819	14,889	-479,819	109,995	132,384	53,326	31,012	20,180	-193,066	19,946	71,530								
\$1,000 under \$2,000	52,488	-1,729,819	14,889	-479,819	109,995	132,384	53,326	31,012	20,180	-193,066	19,946	71,530								
\$2,000 under \$3,000	52,488	-1,729,819	14,889	-479,819	109,995	132,384	53,326	31,012	20,180	-193,066	19,946	71,530								
\$3,000 under \$4,000	52,488	-1,729,819	14,889	-479,819	109,995	132,384	53,326	31,012	20,180	-193,066	19,946	71,530								
\$4,000 under \$5,000	52,488	-1,729,819	14,889	-479,819	109,995	132,384	53,326	31,012	20,180	-193,066	19,946	71,530								
\$5,000 under \$6,000	52,488	-1,729,819	14,889	-479,819	109,995	132,384	53,326	31,012	20,180	-193,066	19,946	71,530								
\$6,000 under \$7,000	52,488	-1,729,819	14,889	-479,819	109,995	132,384	53,326	31,012	20,180	-193,066	19,946	71,530								
\$7,000 under \$8,000	52,488	-1,729,819	14,889	-479,819	109,995	132,384	53,326	31,012	20,180	-193,066	19,946	71,530								
\$8,000 under \$9,000	52,488	-1,729,819	14,889	-479,819	109,995	132,384	53,326	31,012	20,180	-193,066	19,946	71,530								
\$9,000 under \$10,000	52,488	-1,729,819	14,889	-479,819	109,995	132,384	53,326	31,012	20,180	-193,066	19,946	71,530								
\$10,000 under \$11,000	52,488	-1,729,819	14,889	-479,819	109,995	132,384	53,326	31,012	20,180	-193,066	19,946	71,530								
\$11,000 under \$12,000	52,488	-1,729,819	14,889	-479,819	109,995	132,384	53,326	31,012	20,180	-193,066	19,946	71,530								
\$12,000 under \$13,000	52,488	-1,729,819	14,889	-479,819	109,995	132,384	53,326	31,012	20,180	-193,066	19,946	71,530								
\$13,000 under \$14,000	52,488	-1,729,819	14,889	-479,819	109,995	132,384	53,326	31,012	20,180	-193,066	19,946	71,530								
\$14,000 under \$15,000	52,488	-1,729,819	14,889	-479,819	109,995	132,384	53,326	31,012	20,180	-193,066	19,946	71,530								
\$15,000 under \$20,000	328,954	1,078,148	78,645	46,469	831,728	1,826,981	359,255	245,229	148,460	118,801	1,448,420	1,664,870								
\$20,000 under \$25,000	246,864	1,199,384	95,700	57,290	644,385	1,527,798	295,845	197,992	97,564	23,493	1,998,973	1,958,969								
\$25,000 under \$30,000	246,864	1,199,384	95,700	57,290	644,385	1,527,798	295,845	197,992	97,564	23,493	1,998,973	1,958,969								
\$30,000 under \$50,000	443,155	3,078,574	118,254	352,708	820,874	3,207,444	458,727	303,914	120,843	119,550	1,350,158	3,311,683								
\$50,000 under \$100,000	323,504	3,728,348	323,545	699,472	354,955	2,917,279	215,048	463,847	66,347	61,318	566,325	4,470,343								
\$100,000 under \$200,000	95,049	1,758,448	28,527	521,634	88,887	1,861,984	48,813	41,93												

Footnotes at end of table

Table 1.4—All Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Interest received			Pensions and annuities in adjusted gross income			Net income			Rent			Royalty net income total loss			Estate or trust net income less loss			State income tax refunds		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	
All returns, total	42,569,223	48,586,111	5,538,948	24,556,210	3,961,763	9,997,756	2,076,116	5,346,077	64,129	2,027,427	836,593	2,871,407	786,025	1,652,330							
Under \$1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000							
\$1,000 under \$1,000	86,924	245,736	39,773	104,440	41,405	121,296	33,519	32,299	3,645	2,985	14,106	1,106	1,106	1,106							
\$1,000 under \$2,000	1,421,925	327,312	108,177	157,215	107,395	107,395	47,630	47,630	46,383	19,871	18,416	28,907	26,484	28,907							
\$2,000 under \$3,000	1,754,454	358,529	130,519	191,519	130,519	130,519	61,519	61,519	61,519	26,519	26,519	36,109	36,109	36,109							
\$3,000 under \$4,000	1,508,731	338,725	120,451	181,054	120,451	120,451	58,114	58,114	58,114	23,959	23,959	33,153	33,153	33,153							
\$4,000 under \$5,000	1,008,731	228,725	82,451	121,212	82,451	82,451	38,650	38,650	38,650	15,224	15,224	20,959	20,959	20,959							
\$5,000 under \$6,000	668,636	160,334	54,621	82,451	54,621	54,621	25,171	25,171	25,171	10,114	10,114	13,659	13,659	13,659							
\$6,000 under \$7,000	468,636	110,334	39,621	57,451	39,621	39,621	18,114	18,114	18,114	7,114	7,114	9,659	9,659	9,659							
\$7,000 under \$8,000	308,636	70,334	26,621	37,451	26,621	26,621	12,114	12,114	12,114	4,114	4,114	5,659	5,659	5,659							
\$8,000 under \$9,000	198,636	40,334	16,621	23,451	16,621	16,621	8,114	8,114	8,114	2,114	2,114	2,959	2,959	2,959							
\$9,000 under \$10,000	138,636	26,334	10,621	15,451	10,621	10,621	5,114	5,114	5,114	1,114	1,114	1,559	1,559	1,559							
\$10,000 under \$11,000	98,636	16,334	7,621	10,451	7,621	7,621	3,114	3,114	3,114	0,114	0,114	0,559	0,559	0,559							
\$11,000 under \$12,000	58,636	8,334	3,621	6,451	3,621	3,621	1,114	1,114	1,114	0,114	0,114	0,559	0,559	0,559							
\$12,000 under \$13,000	38,636	4,334	1,621	4,451	1,621	1,621	0,114	0,114	0,114	0,114	0,114	0,559	0,559	0,559							
\$13,000 under \$14,000	18,636	2,334	0,621	2,451	0,621	0,621	0,114	0,114	0,114	0,114	0,114	0,559	0,559	0,559							
\$14,000 under \$15,000	8,636	1,334	0,121	1,451	0,121	0,121	0,114	0,114	0,114	0,114	0,114	0,559	0,559	0,559							
\$15,000 under \$20,000	6,088,525	6,088,525	6,088,525	3,452,117	547,846	871,810	552,722	708,822	408,891	54,268	138,057	66,637	73,782	195,151							
\$20,000 under \$25,000	4,909,456	4,909,456	4,909,456	2,302,187	379,773	700,933	349,908	408,891	54,268	138,057	66,637	73,782	195,151	195,151							
\$25,000 under \$30,000	3,975,491	3,975,491	3,975,491	1,871,964	312,867	622,286	265,048	428,961	52,140	112,964	59,602	67,515	168,993	168,993							
\$30,000 under \$35,000	2,975,491	2,975,491	2,975,491	1,371,964	232,867	472,286	195,048	328,961	40,140	87,964	45,602	52,140	129,993	129,993							
\$35,000 under \$40,000	1,975,491	1,975,491	1,975,491	921,964	152,867	312,286	125,048	203,961	26,140	57,964	29,602	33,140	83,993	83,993							
\$40,000 under \$45,000	975,491	975,491	975,491	471,964	72,867	142,286	62,048	100,961	13,140	28,964	15,602	17,140	43,993	43,993							
\$45,000 under \$50,000	475,491	475,491	475,491	221,964	37,867	72,286	32,048	40,961	7,140	12,964	6,602	7,140	17,993	17,993							
\$50,000 under \$100,000	178,529	151,490	12,970	134,879	45,260	563,427	27,248	169,984	17,393	231,754	23,009	275,611	36,453	36,453							
\$100,000 under \$200,000	35,441	641,430	3,283	42,079	9,787	196,790	5,793	69,504	5,530	180,970	6,478	170,786	7,186	7,186							
\$200,000 under \$300,000	1,396	168,649	151	2,189	389	16,057	271	13,414	1,302	97,346	371	87,111	263	263							
\$300,000 under \$400,000	1,396	168,649	151	2,189	389	16,057	271	13,414	1,302	97,346	371	87,111	263	263							
\$400,000 under \$500,000	1,396	168,649	151	2,189	389	16,057	271	13,414	1,302	97,346	371	87,111	263	263							
\$500,000 under \$1,000,000	1,396	168,649	151	2,189	389	16,057	271	13,414	1,302	97,346	371	87,111	263	263							
\$1,000,000 or more	1,396	168,649	151	2,189	389	16,057	271	13,414	1,302	97,346	371	87,111	263	263							
Total returns, total	38,181,435	43,801,074	4,388,274	21,788,275	3,174,762	7,914,902	1,058,592	4,249,906	530,372	1,978,704	724,425	2,549,890	742,932	1,599,856							
No adjusted gross income	5,531	57,877	30	544	1,132	10,058	22,597	**	**	**	944	1,201	1,526	3,245							
\$1 under \$1,000	1,376	1,484	116	1,384	**	28	1,376	1,376	1,376	1,376	1,376	1,376	1,376	1,376							
\$1,000 under \$2,000	336,465	112,655	3,916	118,945	2,003	3,071	12,691	12,691	12,691	12,691	12,691	12,691	12,691	12,691							
\$2,000 under \$3,000	980,818	735,132	134,195	306,587	57,693	78,341	17,362	11,030	9,122	18,713	22,040	35,688	24,187	6,441							
\$3,000 under \$4,000	932,796	881,168	181,184	447,138	65,796	102,462	28,228	21,996	15,917	10,087	10,087	10,087	10,087	10,087							
\$4,000 under \$5,000	1,219,188	1,219,188	322,025	428,576	142,791	213,231	42,820	31,825	20,102	5,930	7,960	29,920	38,448	6,491							
\$5,000 under \$6,000	1,496,711	1,496,711	382,505	481,189	168,587	240,500	71,434	89,704	12,725	9,830	48,478	32,534	129,300	15,111							
\$6,000 under \$7,000	1,496,711	1,496,711	382,505	481,189	168,587	240,500	71,434	89,704	12,725	9,830	48,478	32,534	129,300	15,111							
\$7,000 under \$8,000	1,496,711	1,496,711	382,505	481,189	168,587	240,500	71,434	89,704	12,725	9,830	48,478	32,534	129,300	15,111							
\$8,000 under \$9,000	1,496,711	1,496,711	382,505	481,189	168,587	240,500	71,434	89,704	12,725	9,830	48,478	32,534	129,300	15,111							
\$9,000 under \$10,000	1,496,711	1,496,711	382,505	481,189	168,587	240,500	71,434	89,704	12,725	9,830	48,478	32,534	129,300	15,111							
\$10,000 under \$11,000	1,496,711	1,496,711	382,505	481,189	168,587	240,500	71,434	89,704	12,725	9,830	48,478	32,534	129,300	15,111							
\$11,000 under \$12,000	1,496,711	1,496,711	382,505	481,189	168,587	240,500	71,434	89,704	12,725	9,830	48,478	32,534	129,300	15,111							
\$12,000 under \$13,000	1,496,711	1,496,711	382,505	481,189	168,587	240,500	71,434	89,704	12,725	9,830	48,478	32,534	129,300	15,111							
\$13,000 under \$14,000	1,496,711	1,496,711	382,505	481,189	168,587	240,500	71,434	89,704	12,725	9,830	48,478	32,534	129,300	15,111							
\$14,000 under \$15,000	1,496,711	1,496,711	382,505	481,189	168,587	240,500	71,434	89,704	12,725	9,830	48,478	32,534	129,300	15,111							
\$15,000 under \$20,000	1,496,711	1,496,711	382,505	481,189	168,587	240,500	71,434	89,704	12,725	9,830	48,478	32,534	129,300	15,111							
\$20,000 under \$25,000	1,496,711	1,496,711	382,505	481,189	168,587	240,500	71,434	89,704	12,725	9,830	48,478	32,534	129,300	15,111							
\$25,000 under \$30,000	1,496,711	1,496,711	382,505	481,189	168,587	240,500	71,434	89,704	12,725	9,830	48,478	32,534	129,300	15,111							
\$30,000 under \$35,000	1,496,711	1,496,711	382,505	481,189	168,587	240,500	71,434	89,704	12,725	9,830	48,478	32,534	129,300	15,111							
\$35,000 under \$40,000	1,496,711	1,496,711	382,505	481,189	168,587	240,500	71,434	89,704	12,725	9,830	48,478	32,534	129,300	15,111							
\$40,000 under \$45,000	1,496,711	1,496,711	382,505	481,189	168,587	240,500	71,434	89,704	12,725	9,830	48,478	32,534	129,300	15,111							
\$45,000 under \$50,000	1,496,711	1,496,711	382,505	481,189	168,587	240,500	71,434	89,704	12,725	9,830	48,478	32,534	129,300	15,111							
\$50,000 under \$100,000	1,496,711	1,496,711	382,505	481,189	168,587	240,500	71,434	89,704	12,725	9,830	48,478	32,534	129,								

21

	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
All adjusted, total		\$74,666,968	\$8,723,681	\$15,534,155	\$8,723,681	\$12,732,946	\$4,306,163	\$40,801,196	\$6,421,367	\$1,770,375	\$3,338,696	\$5,986,754	\$45,748,801	
Net retained, total income														
\$1 million or more	11,763	2,274	1,900	2,552	1,900	1,46	115	204	6,546	38,851	82,796	83,920	86,726	
\$1 million under \$2,000	111,851	11,673	3,318	11,673	3,318	318	1,412	3,844	6,403	1,429	16,977	16,977	18,726	
\$2,000 under \$5,000	1,181,851	196,119	1,906,719	1,906,719	1,906,719	54,074	1,113,869	33,042	1,113,847	33,491	321,760	321,760	321,760	
\$5,000 under \$10,000	3,392,361	3,392,361	3,392,361	3,392,361	3,392,361	125,734	2,884,681	939,527	2,884,152	231,548	51,934	51,934	51,934	
\$10,000 under \$50,000	3,491,052	3,491,052	3,491,052	3,491,052	3,491,052	219,512	2,768,765	671,771	2,768,394	341,344	82,571	82,571	82,571	
\$50,000 under \$6,000	4,255,641	4,255,641	4,255,641	4,255,641	4,255,641	377,242	3,385,274	1,169,700	3,385,274	1,170,549	350,793	350,793	350,793	
\$6,000 under \$7,000	4,090,315	4,090,315	4,090,315	4,090,315	4,090,315	377,242	3,385,274	1,169,700	3,385,274	1,170,549	350,793	350,793	350,793	
\$7,000 under \$8,000	4,090,315	4,090,315	4,090,315	4,090,315	4,090,315	377,242	3,385,274	1,169,700	3,385,274	1,170,549	350,793	350,793	350,793	
\$8,000 under \$9,000	3,818,566	3,818,566	3,818,566	3,818,566	3,818,566	483,638	3,253,168	2,721,621	3,253,168	2,721,621	116,893	116,893	116,893	
\$9,000 under \$10,000	3,331,528	3,331,528	3,331,528	3,331,528	3,331,528	483,638	3,253,168	2,721,621	3,253,168	2,721,621	116,893	116,893	116,893	
\$10,000 under \$11,000	3,331,528	3,331,528	3,331,528	3,331,528	3,331,528	483,638	3,253,168	2,721,621	3,253,168	2,721,621	116,893	116,893	116,893	
\$11,000 under \$12,000	2,905,315	2,905,315	2,905,315	2,905,315	2,905,315	544,885	3,135,291	3,041,361	3,135,291	3,041,361	305,526	305,526	305,526	
\$12,000 under \$13,000	2,448,982	2,448,982	2,448,982	2,448,982	2,448,982	544,885	3,135,291	3,041,361	3,135,291	3,041,361	305,526	305,526	305,526	
\$13,000 under \$14,000	2,297,572	2,297,572	2,297,572	2,297,572	2,297,572	550,003	2,723,946	2,660,516	2,723,946	2,660,516	144,648	144,648	144,648	
\$14,000 under \$15,000	2,227,550	2,227,550	2,227,550	2,227,550	2,227,550	550,003	2,723,946	2,660,516	2,723,946	2,660,516	144,648	144,648	144,648	
\$15,000 under \$20,000	1,848,796	1,848,796	1,848,796	1,848,796	1,848,796	627,595	1,943,022	1,650,366	1,943,022	1,650,366	282,129	282,129	282,129	
\$20,000 under \$30,000	1,684,004	1,684,004	1,684,004	1,684,004	1,684,004	627,595	1,943,022	1,650,366	1,943,022	1,650,366	282,129	282,129	282,129	
\$30,000 under \$50,000	1,684,004	1,684,004	1,684,004	1,684,004	1,684,004	627,595	1,943,022	1,650,366	1,943,022	1,650,366	282,129	282,129	282,129	
\$50,000 under \$100,000	1,684,004	1,684,004	1,684,004	1,684,004	1,684,004	627,595	1,943,022	1,650,366	1,943,022	1,650,366	282,129	282,129	282,129	
\$100,000 under \$200,000	184,539	18,220,435	184,539	8,287,057	184,539	98,983	183,988	8,287,057	184,539	8,287,057	98,983	183,988	8,287,057	
\$200,000 under \$500,000	36,189	3,021,043	36,189	4,220,617	36,189	98,983	36,051	4,220,617	36,189	4,220,617	98,983	36,051	4,220,617	
\$500,000 under \$1,000,000	4,012	2,040,723	4,012	1,383,307	4,012	34,782	3,988	1,383,307	4,012	1,383,307	34,782	3,988	1,383,307	
\$1,000,000 or more	1,346	2,151,664	1,346	1,240,496	1,346	42,966	1,338	1,240,496	1,346	1,240,496	42,966	1,338	1,240,496	
Taxable returns, total	\$64,404,440	\$68,148,468	\$64,407,299	\$53,837,713	\$64,407,299	\$18,151,517	\$4,396,553	\$40,801,196	\$6,421,367	\$1,770,375	\$3,338,696	\$5,986,754	\$45,748,801	
Not adjusted gross income	—	—	21	229	21	125	115	204	6,546	38,831	82,796	83,920	86,726	
\$1 million or more	64,314	42,514	64,314	6,095	64,314	2,251	64,314	3,844	6,403	1,429	16,977	16,977	18,726	
\$1 million under \$2,000	1,113,600	509,207	1,113,600	72,296	1,113,600	38,213	1,113,600	320,522	1,113,600	320,522	37,600	37,600	39,456	
\$2,000 under \$5,000	2,884,881	2,884,881	2,884,881	810,066	2,884,881	132,294	2,768,765	678,771	2,768,765	678,771	73,020	73,020	75,105	
\$5,000 under \$10,000	2,760,355	2,760,355	2,760,355	810,066	2,760,355	132,294	2,768,765	678,771	2,768,765	678,771	73,020	73,020	75,105	
\$10,000 under \$50,000	3,306,427	3,306,427	3,306,427	935,457	3,306,427	594,436	3,306,324	1,169,700	3,306,324	1,170,549	350,793	350,793	350,793	
\$50,000 under \$6,000	3,008,427	3,008,427	3,008,427	935,457	3,008,427	594,436	3,306,324	1,169,700	3,306,324	1,170,549	350,793	350,793	350,793	
\$6,000 under \$7,000	2,760,355	2,760,355	2,760,355	935,457	2,760,355	594,436	3,306,324	1,169,700	3,306,324	1,170,549	350,793	350,793	350,793	
\$7,000 under \$8,000	3,595,074	3,595,074	3,595,074	2,008,988	3,595,074	437,920	3,594,964	2,011,111	3,595,294	2,011,429	323,300	323,300	323,300	
\$8,000 under \$9,000	3,478,710	3,478,710	3,478,710	2,008,988	3,478,710	437,920	3,594,964	2,011,111	3,595,294	2,011,429	323,300	323,300	323,300	
\$9,000 under \$10,000	3,255,116	3,255,116	3,255,116	2,008,988	3,255,116	437,920	3,594,964	2,011,111	3,595,294	2,011,429	323,300	323,300	323,300	
\$10,000 under \$11,000	3,136,924	3,136,924	3,136,924	2,008,988	3,136,924	437,920	3,594,964	2,011,111	3,595,294	2,011,429	323,300	323,300	323,300	
\$11,000 under \$12,000	2,886,427	2,886,427	2,886,427	2,008,988	2,886,427	437,920	3,594,964	2,011,111	3,595,294	2,011,429	323,300	323,300	323,300	
\$12,000 under \$13,000	2,724,421	2,724,421	2,724,421	2,008,988	2,724,421	437,920	3,594,964	2,011,111	3,595,294	2,011,429	323,300	323,300	323,300	
\$13,000 under \$14,000	2,724,421	2,724,421	2,724,421	2,008,988	2,724,421	437,920	3,594,964	2,011,111	3,595,294	2,011,429	323,300	323,300	323,300	
\$14,000 under \$15,000	2,724,421	2,724,421	2,724,421	2,008,988	2,724,421	437,920	3,594,964	2,011,111	3,595,294	2,011,429	323,300	323,300	323,300	
\$15,000 under \$20,000	2,724,421	2,724,421	2,724,421	2,008,988	2,724,421	437,920	3,594,964	2,011,111	3,595,294	2,011,429	323,300	323,300	323,300	
\$20,000 under \$30,000	2,724,421	2,724,421	2,724,421	2,008,988	2,724,421	437,920	3,594,964	2,011,111	3,595,294	2,011,429	323,300	323,300	323,300	
\$30,000 under \$50,000	2,724,421	2,724,421	2,724,421	2,008,988	2,724,421	437,920	3,594,964	2,011,111	3,595,294	2,011,429	323,300	323,300	323,300	
\$50,000 under \$100,000	2,724,421	2,724,421	2,724,421	2,008,988	2,724,421	437,920	3,594,964	2,011,111	3,595,294	2,011,429	323,300	323,300	323,300	
\$100,000 under \$200,000	184,255	19,239,039	184,255	8,287,057	184,255	98,983	183,988	8,287,057	184,255	8,287,057	98,983	183,988	8,287,057	
\$200,000 under \$500,000	36,189	3,021,043	36,189	4,220,617	36,189	98,983	36,051	4,220,617	36,189	4,220,617	98,983	36,051	4,220,617	
\$500,000 under \$1,000,000	4,012	2,040,723	4,012	1,383,307	4,012	34,782	3,988	1,383,307	4,012	1,383,307	34,782	3,988	1,383,307	
\$1,000,000 or more	1,346	2,151,664	1,346	1,240,496	1,346	42,966	1,338	1,240,496	1,346	1,240,496	42,966	1,338	1,240,496	
Total nonretained returns	\$432,332	\$458,520	\$436,672	\$917,442	\$436,672	\$917,442	—	—	—	—	\$18,598,598	\$500,117	\$1,548,387	\$87,325
All returns, summary	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476
Under \$5,000	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476
\$5,000 under \$10,000	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476
\$10,000 under \$15,000	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476
\$15,000 or more	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476	\$1,148,476

^a All the numbers shown did not exceed within the range of the small number of sample returns on which it is based.

* Estimate should be used with caution because of the small number of sample returns on which it is based

**Identifies (a) size classes for which data were omitted because of too small number of sample returns on which they were based and (b) size classes for which data were omitted because of differences in coding and processing procedures

* These figures may differ slightly from those published in *Statistical Abstract of the United States*.

* Consistent of elements that represent distributions from individual retirement plans plus other income less loss

comprised of ethnicity plus primiparous distributions and a 50:50 split. Coded was not added to total because of rounding.

NOTE: Details may not add to totals because of rounding.

Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income less deduction	Salaries and wages (gross)		Business and profession			
			Number of returns	Amount	Net profit		Net loss	
					Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	44,438,912	784,148,310	39,604,120	655,483,561	4,646,302	44,297,434	1,441,081	4,725,367
No adjusted gross income	351,239	—5,477,206	149,990	1,137,142	27,496	236,409	125,818	1,470,511
\$1 under \$1,000	357,032	203,713	217,255	241,819	52,421	20,890	50,111	50,111
\$1,000 under \$2,000	606,662	910,845	499,625	716,324	76,611	26,638	78,939	78,939
\$2,000 under \$3,000	795,645	2,016,946	592,243	1,547,632	110,591	229,085	67,107	87,107
\$3,000 under \$4,000	939,399	3,312,821	679,887	2,172,422	142,702	349,956	29,271	97,841
\$4,000 under \$5,000	1,209,331	5,453,575	915,762	3,914,292	158,452	479,602	35,324	109,361
\$5,000 under \$6,000	1,515,663	8,326,527	1,161,716	5,880,601	173,103	605,647	39,669	107,055
\$6,000 under \$7,000	1,542,286	10,019,952	1,241,888	7,023,783	172,798	665,013	40,010	106,119
\$7,000 under \$8,000	1,621,661	12,174,549	1,308,454	8,277,021	186,366	783,630	49,946	118,613
\$8,000 under \$9,000	1,579,389	13,453,642	1,327,269	9,130,494	171,296	619,814	46,498	106,239
\$9,000 under \$10,000	1,620,015	15,383,588	1,426,830	12,950,787	179,037	914,000	46,809	93,999
\$10,000 under \$11,000	1,778,505	18,685,134	1,604,820	15,960,283	186,938	968,009	53,600	83,773
\$11,000 under \$12,000	1,693,152	18,453,948	1,540,065	16,902,609	176,076	958,401	57,542	140,558
\$12,000 under \$13,000	1,918,494	22,975,810	1,776,532	21,103,381	174,615	1,006,215	58,624	122,862
\$13,000 under \$14,000	1,682,908	25,414,996	1,762,101	22,640,625	175,348	975,116	58,731	103,877
\$14,000 under \$15,000	2,029,207	29,444,813	1,916,901	25,522,474	176,206	1,070,924	58,814	99,911
\$15,000 under \$20,000	9,118,760	156,678,897	8,668,839	144,452,106	758,305	5,036,769	248,531	413,772
\$20,000 under \$25,000	6,030,463	134,268,001	5,772,759	122,591,364	509,592	4,435,000	161,089	275,056
\$25,000 under \$30,000	3,373,901	91,987,662	3,172,946	60,584,352	311,343	3,636,471	83,567	196,256
\$30,000 under \$50,000	3,387,260	124,044,633	3,080,047	88,205,711	486,739	8,591,899	106,090	309,225
\$50,000 under \$100,000	866,456	57,149,646	708,683	34,086,924	201,614	7,996,027	34,116	227,557
\$100,000 under \$200,000	167,794	21,904,027	137,519	11,543,116	33,278	2,330,125	8,830	131,661
\$200,000 under \$500,000	31,977	8,926,349	26,478	3,637,769	5,965	701,542	2,374	107,961
\$500,000 under \$1,000,000	3,385	2,245,437	2,816	570,232	610	142,756	401	48,011
\$1,000,000 or more	1,079	2,190,056	912	399,100	223	190,759	143	31,561
All returns, summary	4,259,308	6,420,693	2,964,745	9,730,230	564,840	1,459,314	270,675	1,983,407
Under \$5,000	7,879,161	59,357,209	6,467,957	46,642,686	884,610	3,798,105	227,934	330,111
\$5,000 under \$10,000	9,302,266	116,974,701	8,600,419	103,129,371	889,183	4,978,567	287,311	560,836
\$10,000 under \$15,000	22,998,177	60,395,708	21,570,999	495,961,275	2,307,669	34,061,347	655,161	1,740,096
\$15,000 or more								

Size of adjusted gross income	Farm				Partnership net profit less loss		Small Business Corporation net profit less loss	
	Net profit		Net loss		Number of returns		Number of returns	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	1,137,435	9,478,168	1,295,018	6,182,273	2,087,003	10,953,680	514,923	1,590,819
No adjusted gross income	7,786	47,779	14,241	1,872,406	51,849	—1,667,761	21,687	—499,181
\$1 under \$1,000	29,258	20,211	35,499	127,267	13,271	—30,502	3,093	—491,1
\$1,000 under \$2,000	36,349	98,847	44,213	125,579	28,000	—7,980	10,042	—12,3
\$2,000 under \$3,000	54,857	171,572	34,491	120,565	35,112	6,051	3,262	—4,1
\$3,000 under \$4,000	43,475	82,422	35,996	104,256	36,944	12,459	4,101	—17,9
\$4,000 under \$5,000	49,787	154,270	32,537	130,939	21,342	13,127	4,646	2,3
\$5,000 under \$6,000	56,871	170,767	39,843	139,707	32,845	57,177	2,643	—18,4
\$6,000 under \$7,000	48,467	132,823	54,432	203,659	29,167	42,034	3,840	—36,3
\$7,000 under \$8,000	45,179	189,998	50,026	168,022	40,528	63,533	5,487	—4,9
\$8,000 under \$9,000	59,697	230,796	96,072	181,009	40,452	120,445	7,878	—49,0
\$9,000 under \$10,000	35,494	162,714	51,529	183,324	42,512	53,654	18,557	15,6
\$10,000 under \$11,000	53,645	256,475	39,945	172,899	53,505	145,110	10,444	—33,4
\$11,000 under \$12,000	30,830	188,080	38,025	99,953	41,523	149,618	5,331	—6,3
\$12,000 under \$13,000	51,622	252,722	47,170	108,031	43,377	165,200	9,735	—8,6
\$13,000 under \$14,000	36,565	235,291	49,530	115,178	49,353	221,583	10,260	12,8
\$14,000 under \$15,000	31,529	177,513	45,509	180,414	44,397	149,510	11,439	5,9
\$15,000 under \$20,000	166,597	1,328,015	202,504	562,101	271,365	933,784	62,038	29,0
\$20,000 under \$25,000	87,560	896,009	103,059	398,296	299,564	571,732	51,143	33,8
\$25,000 under \$30,000	71,420	1,077,470	61,245	177,583	183,068	1,105,248	52,734	29,9
\$30,000 under \$50,000	20,983	2,096,547	17,049	686,024	407,820	3,012,875	106,855	221,9
\$50,000 under \$100,000	34,430	2,123,557	32,498	345,715	299,713	3,500,372	76,687	825,9
\$100,000 under \$200,000	6,269	296,220	9,726	198,134	87,970	1,636,968	24,641	469,0
\$200,000 under \$500,000	1,185	67,426	2,666	99,788	19,918	572,169	6,983	34,6
\$500,000 under \$1,000,000	122	10,939	382	30,109	2,217	57,214	893	83,7
\$1,000,000 or more	38	4,753	159	18,413	771	68,058	340	118,1
All returns, summary	221,512	475,102	325,677	2,481,314	186,518	—1,674,606	46,831	—523,1
Under \$5,000	245,708	697,059	259,804	876,322	185,904	306,844	38,425	—82,5
\$5,000 under \$10,000	204,211	1,110,071	220,179	676,474	232,155	1,160,421	47,423	—29,8
\$10,000 under \$15,000	466,004	6,995,936	499,256	2,148,163	1,482,426	11,662,421	382,264	2,236,3
\$15,000 or more								

Footnotes at end of table

Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Sales of capital assets				Sales of property other than capital assets				Dividends in adjusted gross income	
	Net gain		Net loss		Net gain less loss					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)		
Total	4,392,488	15,889,407	1,831,958	1,240,531	922,204	95,624	5,698,600	16,016,425		
No adjusted gross income	89,294	683,323	9,065	7,297	70,096	-313,845	43,219	189,703		
\$1 under \$1,000	25,974	36,320	1,616	1,185	11,966	-5,138	19,314	6,327		
\$1,000 under \$2,000	49,808	50,123	6,173	5,712	14,459	-6,537	37,010	8,171		
\$2,000 under \$3,000	55,654	64,610	3,367	2,406	22,536	-10,294	35,509	10,381		
\$3,000 under \$4,000	86,676	111,436	8,453	7,208	17,156	-1,660	46,460	13,116		
\$4,000 under \$5,000	86,384	130,548	20,280	17,183	19,897	-22,582	67,375	32,779		
\$5,000 under \$6,000	107,112	165,888	24,901	20,507	28,793	5,824	131,035	105,472		
\$6,000 under \$7,000	113,389	191,055	35,002	22,553	23,918	-8,726	123,315	145,426		
\$7,000 under \$8,000	131,042	165,895	24,504	13,061	28,738	2,574	148,322	186,929		
\$8,000 under \$9,000	111,900	167,753	28,869	21,744	32,728	-3,477	117,425	145,419		
\$9,000 under \$10,000	112,137	176,559	36,554	24,268	27,359	-35,911	140,006	145,241		
\$10,000 under \$11,000	124,171	210,800	40,797	29,170	29,201	15,122	115,492	141,341		
\$11,000 under \$12,000	109,103	236,138	39,145	26,125	24,672	6,704	116,344	106,869		
\$12,000 under \$13,000	134,602	225,877	32,274	21,466	33,697	16,451	142,289	183,873		
\$13,000 under \$14,000	131,198	257,900	29,714	24,538	28,767	10,901	137,928	163,909		
\$14,000 under \$15,000	137,974	239,971	55,959	38,029	25,908	3,329	144,353	152,779		
\$15,000 under \$20,000	653,835	1,435,415	260,459	178,227	132,853	112,681	765,369	902,870		
\$20,000 under \$25,000	546,597	1,147,915	258,980	157,934	89,246	13,599	814,713	981,146		
\$25,000 under \$30,000	421,780	1,074,386	235,316	147,379	61,234	60,991	642,462	898,394		
\$30,000 under \$40,000	738,422	2,586,090	420,785	274,294	112,390	116,886	1,209,865	2,878,518		
\$40,000 under \$50,000	320,551	2,463,308	196,056	154,394	53,289	74,385	529,075	3,257,845		
\$50,000 under \$60,000	80,463	1,608,892	44,679	37,863	17,682	23,993	127,059	2,359,971		
\$60,000 under \$70,000	19,025	1,177,666	7,941	7,084	23,618	17,580	1,744,040	696,185		
\$70,000 under \$80,000	2,375	544,855	731	682	2,905	8,103	3,106	633,577		
\$80,000 or more	812	724,702	215	203	271	5,634	1,007	554,818		
All returns, summary										
Under \$5,000	393,990	1,076,360	48,954	40,991	156,110	-360,057	274,365	293,841		
\$5,000 under \$10,000	577,580	1,497,550	149,857	102,153	141,536	56,905	860,103	1,044,497		
\$10,000 under \$15,000	637,018	1,170,696	207,889	139,327	142,245	52,506	663,696	748,791		
\$15,000 or more	2,783,870	12,775,230	1,425,165	958,061	482,313	440,892	4,100,236	14,277,607		

Size of adjusted gross income	Interest received		Pensions and annuities in adjusted gross income		Rent			
					Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	27,224,699	32,406,839	3,611,313	17,484,814	2,733,526	6,525,331	2,189,340	4,225,397
No adjusted gross income	189,773	397,866	7,587	30,623	41,981	194,670	52,094	443,729
\$1 under \$1,000	145,649	94,665	21,689	90,133	12,807	5,397	8,104	13,569
\$1,000 under \$2,000	265,443	164,380	59,364	47,630	53,264	13,145	16,386	16,386
\$2,000 under \$3,000	344,140	253,340	91,705	150,725	46,228	52,293	25,721	29,786
\$3,000 under \$4,000	440,117	398,557	104,374	416,465	88,669	118,101	30,870	39,586
\$4,000 under \$5,000	498,232	549,103	198,599	509,085	97,445	138,225	54,047	70,600
\$5,000 under \$6,000	686,393	814,818	260,981	938,348	67,519	99,916	27,497	26,268
\$6,000 under \$7,000	667,488	873,598	215,610	753,846	115,131	162,442	35,154	47,537
\$7,000 under \$8,000	733,669	1,010,458	233,064	934,152	100,718	125,253	33,954	87,126
\$8,000 under \$9,000	703,559	934,785	193,515	749,612	89,467	150,917	56,705	48,567
\$9,000 under \$10,000	761,113	900,723	150,898	656,293	59,790	140,554	59,954	73,706
\$10,000 under \$11,000	796,666	773,190	158,781	705,483	81,264	209,484	59,579	73,928
\$11,000 under \$12,000	840,236	761,008	128,033	677,392	72,500	118,201	66,167	106,198
\$12,000 under \$13,000	967,001	872,019	133,559	660,535	88,626	128,179	60,488	79,029
\$13,000 under \$14,000	971,458	786,874	121,963	614,458	82,344	159,212	54,982	67,223
\$14,000 under \$15,000	1,132,215	924,516	122,836	677,179	103,842	190,065	66,597	87,034
\$15,000 under \$20,000	5,784,952	4,229,775	480,041	2,756,213	444,811	631,760	450,289	585,771
\$20,000 under \$25,000	4,438,235	3,639,635	314,414	1,986,572	336,584	640,518	398,978	444,497
\$25,000 under \$30,000	2,767,129	2,976,052	208,780	1,711,422	228,612	561,329	227,136	397,223
\$30,000 under \$40,000	3,061,202	5,476,605	236,738	1,704,563	317,869	925,434	311,604	695,715
\$40,000 under \$50,000	825,855	2,540,652	64,018	584,629	157,960	1,090,531	115,983	448,012
\$50,000 under \$60,000	162,162	1,336,725	11,419	1,185,551	41,448	512,598	25,043	171,838
\$60,000 under \$70,000	31,266	544,237	2,806	36,269	8,764	172,412	5,218	62,079
\$70,000 under \$80,000	3,324	143,151	413	6,632	956	31,975	660	12,969
\$80,000 or more	1,063	120,114	126	1,895	317	12,599	212	9,611
All returns, summary								
Under \$5,000	1,891,354	1,857,915	573,318	1,300,648	334,784	471,951	184,081	613,878
\$5,000 under \$10,000	3,552,241	4,434,322	1,054,069	4,032,250	432,625	689,083	232,354	382,324
\$10,000 under \$15,000	4,707,876	4,107,686	665,172	3,335,041	628,776	815,141	329,863	500,661
\$15,000 or more	17,777,228	22,006,935	1,318,755	8,816,874	1,537,341	4,549,156	1,443,023	2,827,714

Footnotes at end of table

Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Royalty net income less loss		Estate or trust net income less loss		State income tax refunds		All other sources net income less loss ¹	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	482,171	1,410,868	404,612	1,314,069	6,512,527	1,387,617	2,745,455	-83.2 ²
No adjusted gross income	8,207	30,956	3,305	-43,836	19,475	12,488	37,108	-1,974.7 ³
\$1 under \$1,000	7,563	12,103	11,304	-5,389	3,277	461	13,551	-27.4 ³
\$1,000 under \$2,000	7,000	12,048	6,714	2,311	11,591	2,988	26,713	-40.56 ³
\$2,000 under \$3,000	8,930	17,041	8,266	1,503	16,916	1,622	34,266	26.77 ³
\$3,000 under \$4,000	8,762	5,222	9,849	1,105	16,820	2,297	53,136	5.3 ³
\$4,000 under \$5,000	7,968	6,534	1,484	4,064	6,184	1,626	64,580	25.75 ³
\$5,000 under \$6,000	5,485	1,672	1,164	727	65,399	8,622	71,549	6.9 ³
\$6,000 under \$7,000	17,839	9,428	15,988	38,538	75,644	9,307	59,686	23.7 ³
\$7,000 under \$8,000	8,448	4,999	17,846	18,043	92,120	11,050	58,908	55.2 ³
\$8,000 under \$9,000	15,218	14,217	5,796	15,732	92,612	13,488	70,328	53.81 ³
\$9,000 under \$10,000	7,269	5,177	4,130	3,892	139,638	22,631	61,566	6.0 ³
\$10,000 under \$11,000	9,635	9,231	5,036	19,748	162,817	23,781	69,935	8.5 ³
\$11,000 under \$12,000	10,257	11,465	8,790	18,033	181,228	27,440	84,052	28.6 ³
\$12,000 under \$13,000	15,747	35,854	6,480	16,165	238,864	33,575	104,468	72.5 ³
\$13,000 under \$14,000	6,404	16,249	5,093	-1,264	251,034	34,663	96,327	70.2 ³
\$14,000 under \$15,000	14,059	25,795	10,599	20,097	295,076	43,697	113,803	62.8 ³
\$15,000 under \$20,000	64,674	100,839	48,077	60,064	1,696,696	270,064	537,205	344.4 ³
\$20,000 under \$25,000	44,810	98,488	42,980	58,451	1,330,251	240,592	422,420	214.9 ³
\$25,000 under \$30,000	46,285	101,231	45,774	148,042	791,529	179,833	277,831	236.71 ³
\$30,000 under \$40,000	76,964	199,199	90,535	248,301	773,335	238,213	335,624	393.9 ³
\$40,000 under \$100,000	45,333	258,199	57,665	298,119	117,431	126,641	116,150	252.7 ³
\$100,000 under \$200,000	15,302	179,292	19,072	192,133	33,472	46,369	28,547	57.4 ³
\$200,000 under \$500,000	4,813	135,481	5,206	98,592	6,403	18,290	6,700	11.2 ³
\$500,000 under \$1,000,000	732	60,850	744	30,076	4,132	500	300	0.0 ³
\$1,000,000 or more	270	65,289	275	65,622	229	3,368	341	9.9 ³
All returns, summary:								
Under \$5,000	44,430	75,904	11,442	-41,142	130,063	29,662	229,293	-1,963.5 ³
\$5,000 under \$10,000	56,249	35,493	44,834	77,032	465,413	65,098	321,827	154.9 ³
\$10,000 under \$15,000	96,102	99,584	70,779	1,029,719	1,129,619	131,587	245,242	245.2 ³
\$15,000 or more	301,390	1,199,877	310,338	1,207,400	4,788,032	1,129,552	1,725,748	1,520.1 ³

Size of adjusted gross income	Statutory adjustments		Total deductions		Standard deduction		Itemized deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	7,064,520	13,749,617	44,087,673	167,094,508	22,747,745	52,635,972	21,339,928	114,498.5
No adjusted gross income	16,347	63,494	—	797,803	347,618	725,878	9,414	71.3
\$1 under \$1,000	22,204	85,438	35,702	1,305,762	569,921	1,235,376	16,741	70.9
\$1,000 under \$2,000	31,834	115,135	60,662	1,680,475	766,674	1,604,024	28,971	86.4
\$2,000 under \$3,000	50,960	161,365	79,545	2,060,318	890,277	1,882,858	49,122	197.9
\$3,000 under \$4,000	49,733	141,889	903,399	2,680,875	1,084,218	2,262,632	125,113	416.2
\$4,000 under \$5,000	79,026	167,032	1,209,331	2,680,875	1,084,218	2,262,632	125,113	416.2
\$5,000 under \$6,000	113,363	222,963	1,515,963	3,425,077	1,322,256	2,772,301	193,407	652.7
\$6,000 under \$7,000	122,691	226,019	1,542,290	3,579,823	1,293,781	2,703,855	248,507	675.9
\$7,000 under \$8,000	177,295	284,471	1,621,806	3,857,174	1,276,830	2,674,766	344,976	1,182.4 ⁴
\$8,000 under \$9,000	187,404	344,063	1,579,389	3,821,374	1,210,654	2,536,248	366,735	1,285.1 ⁴
\$9,000 under \$10,000	182,199	359,224	1,620,015	4,124,976	1,137,346	2,381,663	482,669	1,743.1 ⁴
\$10,000 under \$11,000	216,610	359,258	1,778,505	4,529,487	1,211,356	2,537,701	567,149	1,991.7 ⁴
\$11,000 under \$12,000	202,173	355,671	1,693,152	4,515,703	1,059,084	2,222,052	634,068	2,293.0 ⁴
\$12,000 under \$13,000	289,632	456,627	1,918,484	5,242,156	1,105,112	2,320,320	812,762	2,921.8 ⁴
\$13,000 under \$14,000	256,232	388,727	1,882,306	5,390,752	1,015,622	2,192,716	687,266	3,198.0 ⁴
\$14,000 under \$15,000	262,644	424,710	2,029,027	6,139,740	1,084,026	2,514,276	945,181	3,625.4 ⁴
\$15,000 under \$20,000	1,432,941	2,204,137	9,118,760	32,663,112	4,284,822	11,507,694	4,833,938	21,155.4 ⁴
\$20,000 under \$25,000	1,192,424	1,956,014	6,030,453	25,419,001	3,965,644	5,499,412	4,064,819	19,919.5 ⁴
\$25,000 under \$30,000	804,732	1,475,486	4,278,901	16,775,715	2,636,363	4,833,573	2,723,598	14,942.1 ⁴
\$30,000 under \$50,000	974,506	2,289,423	3,397,380	22,265,506	395,909	1,106,972	3,001,451	21,178.3 ⁴
\$50,000 under \$100,000	347,764	1,317,563	868,458	10,130,671	46,224	129,246	822,234	10,001.4 ⁴
\$100,000 under \$200,000	59,311	277,814	167,794	3,837,882	3,997	11,172	163,797	3,626.7 ⁴
\$200,000 under \$500,000	9,459	54,340	31,977	1,753,585	377	1,044	31,600	1,752.5 ⁴
\$500,000 under \$1,000,000	825	9,427	3,385	529,770	28	78	337	529.6 ⁴
\$1,000,000 or more	211	4,316	1,079	507,772	6	17	1,073	537.7 ⁴
All returns, summary:								
Under \$5,000	250,104	738,354	3,908,069	8,525,233	3,678,708	7,690,566	229,361	644.6 ⁴
\$5,000 under \$10,000	782,952	1,437,739	7,879,161	18,808,424	6,240,667	13,069,133	1,638,294	5,739.2 ⁴
\$10,000 under \$15,000	1,229,291	1,984,993	9,302,266	25,817,827	5,475,800	11,787,064	3,826,466	14,000.7 ⁴
\$15,000 or more	4,822,173	9,586,531	22,998,177	113,933,013	7,352,370	20,089,209	15,445,807	93,493.8 ⁴

Footnotes at end of table

Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

Figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Exemptions		Number of returns with no taxable income		Taxable income		Income tax before credits		Total tax credits	
	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(48)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	
Total	159,366,417	119,524,813	4,338,519	40,100,393	511,969,178	40,103,978	115,411,278	40,103,978	9,287,933	9,287,933
adjusted gross income										
under \$1,000	1,264,528	948,396	351,239	—	—	—	2,249	—	2,249	—
under \$2,000	1,219,121	914,341	357,032	—	—	—	—	—	—	—
under \$3,000	2,017,301	1,513,426	606,662	—	—	—	1,125	—	1,125	—
under \$4,000	2,826,037	1,969,378	792,561	3,084	57,187	3,094	1,718	—	3,094	778
under \$5,000	3,248,877	2,438,658	949,523	89,876	19,487	89,876	2,719	89,876	2,719	1,104
under \$6,000	4,186,749	3,126,562	707,296	502,035	338,558	502,035	47,584	502,035	47,584	32,813
under \$7,000	5,299,701	3,974,778	309,596	1,206,067	1,290,699	1,206,067	184,700	1,206,067	184,700	104,068
under \$8,000	5,351,501	4,013,626	148,732	1,393,556	2,613,551	1,394,804	380,475	1,394,804	380,475	187,408
under \$9,000	5,730,723	4,298,042	93,862	1,527,844	4,119,562	1,526,114	620,601	1,526,114	620,601	206,981
under \$10,000	5,625,120	4,218,940	50,100	1,329,267	6,480,050	1,530,808	857,183	1,530,808	857,183	218,003
under \$11,000	5,681,178	4,260,884	22,906	1,587,109	7,047,866	1,597,109	1,129,470	1,597,109	1,129,470	242,504
under \$12,000	6,424,064	4,818,048	12,669	1,765,836	8,361,921	1,765,836	1,540,248	1,765,836	1,540,248	309,129
under \$13,000	6,094,526	4,570,895	9,076	1,684,076	10,392,749	1,684,275	1,742,156	1,684,275	1,742,156	306,078
under \$14,000	6,830,450	5,122,838	3,835	1,914,659	13,821,174	1,914,659	2,334,695	1,914,659	2,334,695	381,721
under \$15,000	6,878,034	5,098,526	1,525	1,881,383	15,029,545	1,881,383	2,626,862	1,881,383	2,626,862	430,078
under \$16,000	7,157,737	5,368,303	2,288	2,026,919	17,951,635	2,026,919	3,199,835	2,026,919	3,199,835	500,129
under \$17,000	32,969,054	24,726,791	8,514	9,101,242	101,371,720	9,101,242	18,969,029	9,101,242	18,969,029	2,201,955
under \$18,000	21,947,427	16,600,510	3,197	6,027,266	92,408,447	6,027,266	18,704,242	6,027,266	18,704,242	1,431,981
under \$19,000	12,867,753	9,200,815	3,588	3,375,313	66,027,541	3,375,313	3,375,313	3,375,313	3,375,313	899,729
under \$20,000	12,581,652	9,421,239	2,664	3,394,996	52,346,156	3,394,996	23,132,999	3,394,996	23,132,999	1,148,096
under \$21,000	3,399,298	2,549,474	1,223	867,235	44,495,548	867,235	15,094,786	867,235	15,094,786	587,471
under \$22,000	6,645,677	4,988,508	471	1,673,323	17,594,494	1,673,323	7,691,496	1,673,323	7,691,496	221,821
under \$23,000	120,989	90,742	126	31,851	7,094,357	31,851	3,687,701	31,851	3,687,701	85,034
under \$24,000	12,634	9,478	27	3,358	1,710,351	3,358	1,011,606	3,358	1,011,606	29,788
under \$25,000	4,066	3,065	7	1,072	1,649,893	1,072	1,061,265	1,072	1,061,265	39,088
under \$26,000	14,545,813	10,970,360	3,864,313	594,995	358,818	595,339	50,645	595,339	50,645	35,458
under \$27,000	27,948,223	20,766,187	625,296	7,253,853	20,561,729	7,256,922	3,175,425	7,256,922	3,175,425	880,865
under \$28,000	33,184,811	24,888,608	29,393	9,272,873	66,348,024	9,273,072	11,443,796	9,273,072	11,443,796	1,815,145
under \$29,000	83,947,570	62,960,678	19,517	22,978,660	424,700,807	22,978,663	103,741,409	22,978,663	103,741,409	6,478,364
returns, summary										
under \$5,000	14,545,813	10,970,360	3,864,313	594,995	358,818	595,339	50,645	595,339	50,645	35,458
under \$10,000	27,948,223	20,766,187	625,296	7,253,853	20,561,729	7,256,922	3,175,425	7,256,922	3,175,425	880,865
under \$15,000	33,184,811	24,888,608	29,393	9,272,873	66,348,024	9,273,072	11,443,796	9,273,072	11,443,796	1,815,145
5,000 or more	83,947,570	62,960,678	19,517	22,978,660	424,700,807	22,978,663	103,741,409	22,978,663	103,741,409	6,478,364

Size of adjusted gross income	Income tax after credits		Total income tax		Self-employment tax		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Total	37,955,030	109,123,345	37,976,715	109,951,391	5,815,235	3,326,734	39,099,428	113,365,877
adjusted gross income								
under \$1,000	114	204	5,159	31,462	65,353	16,192	62,529	57,485
under \$2,000	—	376	1,059	61,186	7,639	18,124	48,649	6,680
under \$3,000	—	23	316	116,842	18,124	82,216	13,496	13,496
under \$4,000	277	10	242	177,033	27,766	114,188	18,118	18,118
under \$5,000	255,614	14,971	255,725	15,873	218,256	59,271	374,170	50,136
under \$6,000	569,469	80,632	569,793	81,361	243,654	71,486	708,442	132,071
under \$7,000	926,295	196,089	926,841	197,755	225,820	78,237	1,035,599	267,844
under \$8,000	1,315,096	411,619	1,315,390	412,396	244,838	98,733	1,399,553	511,901
under \$9,000	1,402,158	639,178	1,402,420	639,721	240,055	99,379	1,461,641	742,165
under \$10,000	1,524,863	886,966	1,526,251	888,453	211,249	105,052	1,561,524	860,662
under \$11,000	1,704,439	1,231,119	1,706,311	1,232,892	253,578	116,627	1,734,517	1,353,175
under \$12,000	1,648,125	1,436,077	1,648,470	1,437,776	215,905	109,889	1,872,366	1,553,908
under \$13,000	1,885,370	1,952,974	1,883,679	1,953,542	239,643	128,762	2,061,027	2,066,016
under \$14,000	1,851,215	2,238,725	1,851,500	2,246,528	212,865	118,703	1,869,540	2,386,320
under \$15,000	2,010,252	2,789,757	2,011,567	2,770,834	211,159	119,030	2,023,652	2,880,638
under \$20,000	9,053,669	16,937,074	9,055,248	16,955,359	903,517	556,172	9,097,334	17,534,851
under \$25,000	6,000,469	17,272,261	6,001,005	17,286,295	540,543	386,525	6,013,970	17,665,863
under \$30,000	3,382,922	13,488,585	3,384,190	13,507,583	370,227	306,879	3,375,669	13,831,504
under \$35,000	3,379,705	21,984,603	3,381,700	22,015,302	655,744	549,390	3,389,722	22,540,388
under \$40,000	863,879	14,507,315	865,455	14,688,414	255,546	267,752	866,571	14,866,421
under \$45,000	196,652	7,489,545	197,432	7,630,664	45,885	48,115	167,566	7,891,838
under \$50,000	31,737	3,601,667	31,937	3,745,483	8,163	8,318	31,943	3,759,898
under \$55,000	3,346	981,818	3,381	1,051,821	788	790	3,382	1,054,751
under \$60,000	1,064	1,022,177	1,078	1,112,466	259	249	1,078	1,114,719
returns, summary								
under \$5,000	255,614	14,971	255,725	15,873	218,256	59,271	374,170	50,136
under \$10,000	2,010,252	2,789,757	2,011,567	2,770,834	211,159	119,030	2,023,652	2,880,638
under \$15,000	3,318,481	2,214,464	3,320,288	2,216,655	239,643	128,762	3,375,669	3,375,669
under \$20,000	9,097,401	16,937,074	9,097,401	16,937,074	903,517	556,172	9,097,401	16,937,074
under \$25,000	6,000,469	17,272,261	6,000,469	17,272,261	540,543	386,525	6,000,469	17,272,261
under \$30,000	3,382,922	13,488,585	3,382,922	13,488,585	370,227	306,879	3,382,922	13,488,585
under \$35,000	3,379,705	21,984,603	3,379,705	21,984,603	655,744	549,390	3,379,705	21,984,603
under \$40,000	863,879	14,507,315	863,879	14,507,315	255,546	267,752	863,879	14,507,315
under \$45,000	196,652	7,489,545	196,652	7,489,545	45,885	48,115	196,652	7,489,545
under \$50,000	31,737	3,601,667	31,737	3,601,667	8,163	8,318	31,737	3,601,667
under \$55,000	3,346	981,818	3,346	981,818	788	790	3,346	981,818
under \$60,000	1,064	1,022,177	1,064	1,022,177	259	249	1,064	1,022,177

estimate should be used with caution because of the small number of sample returns on which it is based
 comprised ofimony plus premium distributions from individual retirement accounts and self-employed retirement plans plus other income less loss
 ITE Detail may not add to total because of rounding

Table 1.6—All Returns: Computation of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Adjusted gross income		Salaries and wages (gross)		Interest received		Alimony		State income tax refunds		Total		Persons and amounts	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	64,670,289	1,053,895,697	75,510,725	860,998,031	42,569,233	48,598,111	284,791	1,000,799	7,462,025	1,632,320	5,806,907	26,467,554	5,538,946	24,568,210
Under \$2,000	10,940,947	8,619,473	2,085,038	2,597,544	2,297,544	2,548,304	11,791	42,344	71,838	20,411	600,766	527,982	159,472	305,843
\$2,000 under \$4,000	26,277,691	20,540,947	5,149,344	4,049,344	4,049,344	4,049,344	30,949	112,949	178,949	50,949	1,049,949	949,949	109,949	189,949
\$4,000 under \$6,000	8,666,066	44,934,270	7,532,612	36,269,801	3,334,659	43,335	105,299	197,309	281,309	28,309	940,708	2,009,325	815,262	2,816,786
\$6,000 under \$8,000	8,212,258	47,344,949	7,057,848	37,344,949	3,334,659	43,335	105,299	197,309	281,309	28,309	940,708	2,009,325	815,262	2,816,786
\$8,000 under \$10,000	6,135,504	55,717,792	5,577,792	36,269,801	2,987,548	32,997	90,658	169,658	250,658	25,065	460,437	1,030,377	438,865	1,115,825
\$10,000 under \$12,000	5,665,109	56,949,044	5,069,044	36,269,801	2,987,548	32,997	90,658	169,658	250,658	25,065	460,437	1,030,377	438,865	1,115,825
\$12,000 under \$14,000	5,273,297	56,949,044	4,662,412	36,269,801	2,987,548	32,997	90,658	169,658	250,658	25,065	460,437	1,030,377	438,865	1,115,825
\$14,000 under \$16,000	4,691,855	79,638,347	4,420,317	71,278,461	3,070,290	2,561,291	14,589	94,830	178,191	118,191	318,536	1,654,985	301,000	1,567,794
\$16,000 under \$18,000	4,181,855	79,638,347	4,420,317	71,278,461	3,070,290	2,561,291	14,589	94,830	178,191	118,191	318,536	1,654,985	301,000	1,567,794
\$18,000 under \$20,000	3,642,622	98,784,280	3,303,119	83,216,644	4,909,458	4,012,642	11,831	103,611	141,611	106,611	391,525	2,712,437	374,945	2,337,490
\$20,000 under \$25,000	3,642,622	98,784,280	3,303,119	83,216,644	4,909,458	4,012,642	11,831	103,611	141,611	106,611	391,525	2,712,437	374,945	2,337,490
\$25,000 under \$30,000	3,642,622	98,784,280	3,303,119	83,216,644	4,909,458	4,012,642	11,831	103,611	141,611	106,611	391,525	2,712,437	374,945	2,337,490
\$30,000 under \$40,000	3,642,622	98,784,280	3,303,119	83,216,644	4,909,458	4,012,642	11,831	103,611	141,611	106,611	391,525	2,712,437	374,945	2,337,490
\$40,000 under \$50,000	3,642,622	98,784,280	3,303,119	83,216,644	4,909,458	4,012,642	11,831	103,611	141,611	106,611	391,525	2,712,437	374,945	2,337,490
\$50,000 under \$100,000	3,642,622	98,784,280	3,303,119	83,216,644	4,909,458	4,012,642	11,831	103,611	141,611	106,611	391,525	2,712,437	374,945	2,337,490
\$100,000 under \$200,000	3,642,622	98,784,280	3,303,119	83,216,644	4,909,458	4,012,642	11,831	103,611	141,611	106,611	391,525	2,712,437	374,945	2,337,490
\$200,000 under \$500,000	3,642,622	98,784,280	3,303,119	83,216,644	4,909,458	4,012,642	11,831	103,611	141,611	106,611	391,525	2,712,437	374,945	2,337,490
\$500,000 under \$1,000,000	3,642,622	98,784,280	3,303,119	83,216,644	4,909,458	4,012,642	11,831	103,611	141,611	106,611	391,525	2,712,437	374,945	2,337,490
\$1,000,000 or more	3,642,622	98,784,280	3,303,119	83,216,644	4,909,458	4,012,642	11,831	103,611	141,611	106,611	391,525	2,712,437	374,945	2,337,490
Total taxable returns, total	64,421,367	1,044,445,707	75,660,211	836,519,981	43,081,145	48,601,074	237,209	876,964	7,427,932	1,568,856	4,603,184	23,652,796	4,936,274	21,768,375
Under \$2,000	71,269	56,723	12,659	148,454	56,723	106,869	—	1,549	—	3,301	410	1,750	376	1,500
\$2,000 under \$4,000	3,096,887	3,957,941	11,506,517	1,516,853	847,787	19,802	11,038	7,721	64,926	8,451	143,664	326,845	143,511	325,538
\$4,000 under \$6,000	6,093,644	30,723,919	5,267,390	25,610,623	2,151,884	28,098	64,926	10,832	554,014	10,832	554,014	1,642,260	533,594	1,642,260
\$6,000 under \$8,000	6,093,644	30,723,919	5,267,390	25,610,623	2,151,884	28,098	64,926	10,832	554,014	10,832	554,014	1,642,260	533,594	1,642,260
\$8,000 under \$10,000	6,093,644	30,723,919	5,267,390	25,610,623	2,151,884	28,098	64,926	10,832	554,014	10,832	554,014	1,642,260	533,594	1,642,260
\$10,000 under \$14,000	6,093,644	30,723,919	5,267,390	25,610,623	2,151,884	28,098	64,926	10,832	554,014	10,832	554,014	1,642,260	533,594	1,642,260
\$14,000 under \$16,000	6,093,644	30,723,919	5,267,390	25,610,623	2,151,884	28,098	64,926	10,832	554,014	10,832	554,014	1,642,260	533,594	1,642,260
\$16,000 under \$18,000	6,093,644	30,723,919	5,267,390	25,610,623	2,151,884	28,098	64,926	10,832	554,014	10,832	554,014	1,642,260	533,594	1,642,260
\$18,000 under \$20,000	6,093,644	30,723,919	5,267,390	25,610,623	2,151,884	28,098	64,926	10,832	554,014	10,832	554,014	1,642,260	533,594	1,642,260
\$20,000 under \$25,000	6,093,644	30,723,919	5,267,390	25,610,623	2,151,884	28,098	64,926	10,832	554,014	10,832	554,014	1,642,260	533,594	1,642,260
\$25,000 under \$30,000	6,093,644	30,723,919	5,267,390	25,610,623	2,151,884	28,098	64,926	10,832	554,014	10,832	554,014	1,642,260	533,594	1,642,260
\$30,000 under \$40,000	6,093,644	30,723,919	5,267,390	25,610,623	2,151,884	28,098	64,926	10,832	554,014	10,832	554,014	1,642,260	533,594	1,642,260
\$40,000 under \$50,000	6,093,644	30,723,919	5,267,390	25,610,623	2,151,884	28,098	64,926	10,832	554,014	10,832	554,014	1,642,260	533,594	1,642,260
\$50,000 under \$100,000	6,093,644	30,723,919	5,267,390	25,610,623	2,151,884	28,098	64,926	10,832	554,014	10,832	554,014	1,642,260	533,594	1,642,260
\$100,000 under \$200,000	6,093,644	30,723,919	5,267,390	25,610,623	2,151,884	28,098	64,926	10,832	554,014	10,832	554,014	1,642,260	533,594	1,642,260
\$200,000 under \$500,000	6,093,644	30,723,919	5,267,390	25,610,623	2,151,884	28,098	64,926	10,832	554,014	10,832	554,014	1,642,260	533,594	1,642,260
\$500,000 under \$1,000,000	6,093,644	30,723,919	5,267,390	25,610,623	2,151,884	28,098	64,926	10,832	554,014	10,832	554,014	1,642,260	533,594	1,642,260
\$1,000,000 or more	6,093,644	30,723,919	5,267,390	25,610,623	2,151,884	28,098	64,926	10,832	554,014	10,832	554,014	1,642,260	533,594	1,642,260
Total non-taxable returns	20,240,022	49,440,980	16,650,524	44,479,549	6,388,088	4,787,038	47,571	121,834	434,103	82,744	1,303,715	3,314,795	1,142,674	2,767,835
All returns, summary	84,910,309	1,103,336,677	92,161,249	905,438,530	48,949,321	53,379,112	332,280	998,803	7,862,035	1,715,104	7,110,622	29,782,349	6,681,620	27,336,045
Under \$5,000	23,695,751	51,277,317	20,400,485	49,341,288	7,453,915	5,164,015	46,272	118,073	230,084	44,488	1,276,244	3,457,391	1,217,823	2,624,775
\$5,000 under \$10,000	44,515,350	180,667,556	40,400,714	159,264,989	7,533,753	7,960,535	62,507	246,850	1,569,677	122,127	1,068,899	5,947,914	1,896,262	4,755,597
\$10,000 under \$25,000	11,197,191	194,184,453	10,582,961	175,266,079	7,192,846	6,088,505	26,716	69,721	1,334,511	325,003	673,603	5,831,961	866,562	3,425,117
\$25,000 or more	15,093,141	481,890,028	13,683,312	374,863,185	12,282,305	21,403,832	33,231	234,126	3,335,422	946,979	1,000,077	7,392,036	855,375	6,871,249

Footnotes at end of table

ALL figures are estimates based on sampled—Money amounts are in thousands of dollars!

Footnotes at end of table

Table 1.5—All Returns: Computation of Adjusted Gross Income—Continued

(All figures are estimated based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Rent				Royalty				Sales of capital assets				
	Net income		Net loss		Net income		Net loss		Capital gain (loss) determined on Form 1040		Capital gain (loss) from retirement plans		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total	(30)	3,991,763	(9,097,750)	2,979,114	5,246,977	699,359	(21,327)	32,460	111,100	695,322	296,968	68,743	695,586
Under \$2,000	2,061,228	294,745	159,900	635,113	31,925	61,729	433	8,181	20,981	20,981	2,241	1,018	15,546
\$2,000 under \$4,000	362,919	444,766	128,002	139,210	33,222	55,659	57	970	65,573	7,097	2,215	1,018	441
\$4,000 under \$6,000	146,771	245,711	59,163	100,163	14,355	25,468	4	1,355	52,258	4,498	2,770	1,355	79
\$6,000 under \$8,000	325,271	466,371	148,370	225,991	40,574	67,874	1	1,819	11,322	1,322	1,732	1,322	477
\$8,000 under \$10,000	250,639	474,056	197,458	259,949	45,956	85,974	1	2,836	58,073	17,930	4,655	20,172	228
\$10,000 under \$12,000	247,769	523,064	193,860	255,069	28,744	51,469	1	1,469	57,822	11,930	5,114	2,380	1,755
\$12,000 under \$14,000	255,029	565,107	161,180	307,460	40,411	125,156	1	1,478	54,949	9,265	1,342	1,342	2,027
\$14,000 under \$16,000	249,095	451,203	215,803	301,765	34,044	59,920	1	2,548	51,983	49,698	1,302	63,607	1,142
\$16,000 under \$18,000	242,065	412,027	182,525	277,776	31,717	53,171	1	1,790	44,681	44,681	1,304	1,304	1,022
\$18,000 under \$20,000	196,719	322,606	121,796	277,776	28,090	60,499	1	1,807	39,381	39,381	1,169	1,169	984
\$20,000 under \$25,000	379,873	790,933	346,908	498,891	51,539	140,450	2,729	2,393	108,381	53,253	10,679	18,276	1,584
\$25,000 under \$30,000	362,286	662,286	245,048	429,961	46,953	127,826	5,167	8,671	62,147	26,062	5,559	16,207	1,657
\$30,000 under \$50,000	350,765	1,113,283	333,919	798,391	85,001	324,380	4,653	21,090	128,441	42,245	7,698	86,908	3,038
\$50,000 under \$100,000	1,022,145	3,525,415	1,022,145	3,525,415	1,022,145	3,525,415	1,022,145	3,525,415	3,525,415	3,525,415	1,022,145	3,525,415	3,525,415
\$100,000 under \$200,000	45,285	155,427	27,248	189,984	15,796	251,386	1,537	19,614	3,194	1,102	2,251	1,650	30,283
\$200,000 under \$500,000	9,787	196,790	5,793	69,554	5,007	190,414	523	9,443	391	1,501	1,953	1,281	9,558
\$500,000 under \$1,000,000	1,165	15,175	1,165	15,175	1,165	15,175	1,165	15,175	1,165	1,165	1,165	1,165	1,165
\$1,000,000 or more	1,389	10,801	271	13,404	311	88,727	48	1,381	32	84	3	3,054	822
Taxable returns, total	3,194,762	7,914,903	2,461,997	4,249,908	520,602	1,982,522	29,570	103,819	791,849	279,141	64,829	690,147	15,318
Under \$2,000	1,421	10,085	2,722	99,300	600	5,170	26	4,763	18	18	18	18	18
\$2,000 under \$4,000	49,995	87,412	25,053	23,969	13,389	18,884	—	—	38,192	2,136	21	21	—
\$4,000 under \$6,000	19,995	31,412	10,995	13,995	3,719	15,719	—	—	60,232	8,847	490	490	223
\$6,000 under \$8,000	306,338	469,821	119,397	134,339	37,719	52,919	28	2,816	54,379	17,615	4,434	18,518	21,500
\$8,000 under \$10,000	243,517	483,420	175,308	188,885	43,657	80,885	337	2,816	54,379	17,615	4,434	18,518	21,500
\$10,000 under \$12,000	253,363	443,963	183,121	269,961	28,416	46,221	1,499	1,499	54,379	17,615	4,434	18,518	21,500
\$12,000 under \$14,000	248,522	542,467	176,076	296,303	38,259	112,412	1,478	1,478	54,379	17,615	4,434	18,518	21,500
\$14,000 under \$16,000	238,653	494,372	176,076	296,303	31,134	45,224	3,791	2,843	50,880	16,291	4,465	17,261	2,027
\$16,000 under \$18,000	208,625	394,972	216,534	275,803	31,134	45,224	3,791	2,843	50,880	16,291	4,465	17,261	2,027
\$18,000 under \$20,000	133,862	316,819	209,244	272,101	25,947	59,148	1,807	1,807	44,482	11,410	1,384	11,410	1,384
\$20,000 under \$25,000	247,639	474,056	193,860	255,069	40,574	67,874	1	1,819	11,322	1,322	1,732	1,322	477
\$25,000 under \$30,000	265,201	523,064	247,769	523,064	46,951	127,826	5,167	8,671	62,147	26,062	5,559	16,207	1,657
\$30,000 under \$50,000	347,638	1,098,594	333,919	798,391	85,001	324,380	4,653	21,090	128,441	42,245	7,698	86,908	3,038
\$50,000 under \$100,000	1,022,145	3,525,415	1,022,145	3,525,415	1,022,145	3,525,415	1,022,145	3,525,415	3,525,415	3,525,415	1,022,145	3,525,415	3,525,415
\$100,000 under \$200,000	45,103	155,592	27,079	187,709	15,796	251,386	1,537	19,614	3,194	1,102	2,251	1,650	30,283
\$200,000 under \$500,000	11,165	248,513	7,054	69,554	5,007	190,414	523	9,443	391	1,501	1,953	1,281	9,558
\$500,000 under \$1,000,000	1,165	15,175	1,165	15,175	1,165	15,175	1,165	15,175	1,165	1,165	1,165	1,165	1,165
\$1,000,000 or more	1,389	10,801	271	13,404	311	88,727	48	1,381	32	84	3	3,054	822
Total non-taxable returns	767,001	1,182,847	417,117	997,059	88,587	155,005	2,880	7,281	103,474	17,615	5,409	629	19,050
All returns summary	3,961,763	9,097,750	2,879,114	5,246,977	699,359	21,327	32,460	111,100	695,322	296,968	68,743	695,586	15,546
Under \$2,000	2,061,228	294,745	159,900	635,113	31,925	61,729	433	8,181	20,981	20,981	2,241	1,018	15,546
\$2,000 under \$4,000	362,919	444,766	128,002	139,210	33,222	55,659	57	970	65,573	7,097	2,215	1,018	441
\$4,000 under \$6,000	146,771	245,711	59,163	100,163	14,355	25,468	4	1,355	52,258	4,498	2,770	1,355	79
\$6,000 under \$8,000	325,271	466,371	148,370	225,991	40,574	67,874	1	1,819	11,322	1,322	1,732	1,322	477
\$8,000 under \$10,000	250,639	474,056	197,458	259,949	45,956	85,974	1	2,836	58,073	17,930	4,655	20,172	228
\$10,000 under \$12,000	247,769	523,064	193,860	255,069	28,744	51,469	1	1,469	57,822	11,930	5,114	2,380	1,755
\$12,000 under \$14,000	255,029	565,107	161,180	307,460	40,411	125,156	1	1,478	54,949	9,265	1,342	1,342	2,027
\$14,000 under \$16,000	249,095	451,203	215,803	301,765	34,044	59,920	1	2,548	51,983	49,698	1,302	63,607	1,142
\$16,000 under \$18,000	196,719	322,606	121,796	277,776	28,090	60,499	1	1,807	39,381	39,381	1,169	1,169	984
\$18,000 under \$20,000	379,873	790,933	346,908	498,891	51,539	140,450	2,729	2,393	108,381	53,253	10,679	18,276	1,584
\$20,000 under \$25,000	362,286	662,286	245,048	429,961	46,953	127,826	5,167	8,671	62,147	26,062	5,559	16,207	1,657
\$25,000 under \$50,000	350,765	1,113,283	333,919	798,391	85,001	324,380	4,653	21,090	128,441	42,245	7,698	86,908	3,038
\$50,000 under \$100,000	1,022,145	3,525,415	1,022,145	3,525,415	1,022,145	3,525,415	1,022,145	3,525,415	3,525,415	3,525,415	1,022,145	3,525,415	3,525,415
\$100,000 under \$200,000	45,285	155,427	27,248	189,984	15,796	251,386	1,537	19,614	3,194	1,102	2,251	1,650	30,283
\$200,000 under \$500,000	9,787	196,790	5,793	69,554	5,007	190,414	523	9,443	391	1,501	1,953	1,281	9,558
\$500,000 under \$1,000,000	1,165	15,175	1,165	15,175	1,165	15,175	1,165	15,175	1,165	1,165	1,165	1,165	1,165
\$1,000,000 or more	1,389	10,801	271	13,404	311	88,727	48	1,381	32	84	3	3,054	822
Taxable returns, total	3,194,762	7,914,903	2,461,997	4,249,908	520,602	1,982,522	29,570	103,819	791,849	279,141	64,829	690,147	15,318
Under \$2,000	1,421	10,085	2,722	99,300	600	5,170	26	4,763	18	18	18	18	18
\$2,000 under \$4,000	49,995	87,412	25,053	23,969	13,389	18,884	—	—	38,192	2,136	21	21	—
\$4,000 under \$6,000	19,995	31,412	10,995	13,995	3,719	15,719	—	—	60,232	8,847	490	490	223
\$6,000 under \$8,000	306,338	469,821	119,397	134,339	37,719	52,919	28	2,816	54,379	17,615	4,434	18,518	21,500
\$8,000 under \$10,000	243,517	483,420	175,308	188,885	43,657	80,885	337	2,816	54,379	17,615	4,434	18,518	21,500
\$10,000 under \$12,000	253,363	443,963	183,121	269,961	28,416	46,221	1,499	1,499	54,379	17,615	4,434	18,518	21,500
\$12,000 under \$14,000	248,522	542,467	176,076	296,303	38,259	112,412	1,478	1,478	54,379	17,615	4,434	18,518	21,500
\$14,000 under \$16,000	238,653	494,372	176,076	296,303	31,134	45,224	3,791	2,843	50,880	16,291	4,465	17,261	2,027
\$16,000 under \$18,000	208,625	394,972	216,534	275,803	31,134	45,224	3,791	2,843	50,880	16,291	4,465	17,261	2,027
\$18,000 under \$20,000	133,862	316,819	209,244	272,101	25,947	59,148	1,807	1,807	44,482	11,410	1,384	11,410	1,384
\$20,000 under \$25,000	247,639	474,056	193,860	255,069	40,574	67,874	1	1,819	11,322	1,322	1,732	1,322	477
\$25,000 under \$30,000	265,201	523,064	247,769	523,064	46,951	127,826	5,167	8,671	62,147	26,062	5,559	16,207	1,657
\$30,000 under \$50,000	347,638	1,098,594	333,919	798,391	85,001	324,380	4,653	21,090	128,441	42,245	7,698	86,908	3,038
\$50,000 under \$100,000	1,022,145	3,525,415	1,022,145	3,525,415	1,022,145	3,525,415	1,022,145	3,525,415	3,52				

Individual Returns/1976 • Returns Filed and Sources of Income

Table 1.0—All returns: Comparison of Adjusted Gross Income—Continued

Size of adjusted gross income	Sales of capital assets reported on Schedule D—Continued											
	Returns with short-term capital gains or losses—Continued					Returns with long-term capital gains or losses						
	Post-1969 short-term capital loss carryover	Number of returns	Amount	Number of returns	Amount	Post-1970 long-term capital loss carryover	Number of returns	Amount	Number of returns	Amount		
(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)	(155)	
All returns, total	922,854	10,210,341	671,233	1,216,971	887,619	5,849,951	42,808	386,415	1,011,016	1,510,131	39,238,429	2,164,264
Under \$2,000	99,627	1,786,086	26,782	85,352	31,200	751,820	1,016	34,766	47,111	1,099,960	1,954,936	96,605
\$2,000 under \$4,000	66,927	488,434	8,860	11,907	11,569	55,567	784	7,662	27,630	283,431	684,694	35,935
\$4,000 under \$6,000	72,224	1,445,364	20,275	23,895	22,454	103,223	1,044	11,315	28,447	347,746	1,003,269	68,223
\$6,000 under \$8,000	75,018	1,454,967	20,935	33,627	33,014	255,065	789	11,351	27,564	638,058	1,033,269	399,698
\$8,000 under \$10,000	56,018	344,326	43,463	39,784	36,099	222,920	1,781	10,823	32,158	322,864	1,046,076	441,357
\$10,000 under \$12,000	53,791	506,094	29,227	31,767	41,590	155,154	2,644	38,752	45,398	301,213	1,538,172	108,431
\$12,000 under \$14,000	47,195	628,620	23,728	27,460	34,735	109,923	1,372	2,450	40,378	332,211	310,343	103,412
\$14,000 under \$16,000	48,498	688,749	23,663	33,627	59,603	287,353	7,633	7,894	53,861	488,496	1,237,755	123,760
\$16,000 under \$18,000	48,498	688,749	23,663	33,627	59,603	287,353	7,633	7,894	53,861	488,496	1,237,755	123,760
\$18,000 under \$20,000	37,544	154,215	38,641	44,136	51,622	129,619	4,099	28,866	87,826	277,869	1,133,104	50,737
\$20,000 under \$25,000	72,231	910,915	83,786	71,200	108,063	603,671	4,099	28,866	87,826	525,796	2,670,251	296,117
\$25,000 under \$30,000	59,538	595,025	14,163	67,084	67,084	399,999	6,073	34,779	103,634	413,165	1,230,522	222,195
\$30,000 under \$50,000	90,032	562,435	126,852	212,899	168,194	697,777	9,793	87,295	219,971	668,907	2,155,882	418,927
\$50,000 under \$100,000	14,751	208,562	22,294	146,437	29,406	441,616	1,420	23,872	36,794	788,477	3,700,334	41,143
\$100,000 under \$200,000	3,432	117,703	5,552	71,413	7,823	268,059	308	9,081	9,052	330,804	2,759,840	8,031
\$200,000 under \$500,000	178	19,464	1,273	1,654	1,429	40,776	16	5,217	324	147,841	304,445	781,506
\$500,000 or more	178	19,464	1,273	1,654	1,429	40,776	16	5,217	324	147,841	1,009	14,082
Taxable returns, total	738,447	7,312,066	616,731	1,105,695	790,384	4,503,465	40,263	337,618	900,662	8,839,650	35,624,949	1,923,545
Under \$2,000	241	2,786	6,408	20,393	750	96,694	46	257	177	12,302	16,289	20,403
\$2,000 under \$4,000	153	1,056	1,516	1,516	1,516	1,516	116	2,272	1,516	13,688	19,409	20,403
\$4,000 under \$6,000	63,198	798,605	7,226	11,836	34,755	34,755	116	11,836	154,004	171,430	23,232	108,059
\$6,000 under \$8,000	59,020	488,969	22,380	29,856	22,296	83,303	1,444	11,553	19,960	120,666	294,854	21,849
\$8,000 under \$10,000	51,616	1,011,574	15,175	15,175	15,175	15,175	1,444	11,553	19,960	120,666	294,854	21,849
\$10,000 under \$12,000	50,027	491,231	5,916	20,949	36,681	125,397	2,444	12,597	43,913	271,402	336,726	18,393
\$12,000 under \$14,000	51,948	519,948	29,251	29,251	29,251	29,251	2,444	12,597	43,913	271,402	336,726	18,393
\$14,000 under \$16,000	46,026	629,836	32,146	41,143	32,146	260,521	1,933	7,194	40,262	265,716	307,575	125,489
\$16,000 under \$18,000	46,026	629,836	32,146	41,143	32,146	260,521	1,933	7,194	40,262	265,716	307,575	125,489
\$18,000 under \$20,000	48,481	454,509	27,256	38,830	47,134	208,919	2,831	16,186	54,342	385,904	283,945	148,159
\$20,000 under \$25,000	79,697	908,453	89,253	70,112	50,799	327,763	3,059	39,977	57,990	395,899	295,120	1,074,028
\$25,000 under \$30,000	58,224	570,947	71,834	60,896	60,896	318,664	6,073	34,779	97,534	963,592	406,576	2,465,903
\$30,000 under \$50,000	89,305	123,895	209,595	242,587	164,654	622,235	9,788	87,201	213,023	1,678,780	683,212	414,327
\$50,000 under \$100,000	15,375	75,882	24,162	105,137	993,254	4,653	73,121	310,033	1,615,659	5,715,608	18,638	18,638
\$100,000 under \$200,000	2,122	148,233	29,391	14,187	1,414	414,787	1,414	23,802	36,862	86,046	3,664,328	43,996
\$200,000 under \$500,000	40,000	736	736	2,569	2,569	2,569	16	5,217	324	147,841	3,936	727,901
\$500,000 under \$1,000,000	178	19,464	1,273	1,654	1,429	40,776	16	5,217	324	147,841	1,009	14,082
\$1,000,000 or more	178	19,464	1,273	1,654	1,429	40,776	16	5,217	324	147,841	1,009	14,082
Total taxable returns	184,407	2,898,273	54,502	111,276	97,225	1,296,457	2,545	49,197	110,354	1,791,813	870,066	240,719
All returns, summary												
Under \$5,000	222,870	2,681,635	43,970	103,584	58,144	876,120	1,796	42,198	86,798	718,249	3,046,881	186,554
\$5,000 under \$10,000	84,899	1,995,174	79,991	85,557	596,465	2,089	13,961	73,132	671,826	981,970	2,771,353	249,269
\$10,000 under \$20,000	110,264	744,032	84,706	108,049	130,927	474,741	7,222	27,278	138,951	1,052,840	3,365,599	306,549
\$20,000 or more	292,134	3,101,284	85,391	85,391	508,178	3,495,284	26,675	260,967	596,149	6,863,813	26,557,679	1,147,007

Table 1.5—All Returns: Computation of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

All returns, total	Size of adjusted gross income				Sales of capital assets—Continued				Sales of property other than capital assets				Business or profession ^a			
	Net long-term capital gain in excess of any short-term capital loss		Net capital gain		Net capital loss		Net gain		Net loss		Net profit		Net loss		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Under \$5,000	(58)	38,570,011	(60)	6,091,194	(62)	2,437,414	(64)	1,654,246	(66)	418,053	(68)	1,298,876	(70)	1,800,283	(71)	5,820,381
Under \$5,000	283,890	1,796,596	231,470	970,512	73,427	46,628	48,008	37,008	140,375	71,709	347,428	628,876	288,157	2,198,488		
\$5,000 under \$10,000	381,167	1,019,418	336,625	550,180	86,115	65,076	37,697	31,990	42,120	50,199	505,036	1,654,669	111,196	284,617		
\$10,000 under \$15,000	442,921	1,155,867	448,240	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$15,000 under \$20,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$20,000 under \$25,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$25,000 under \$30,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$30,000 under \$35,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$35,000 under \$40,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$40,000 under \$45,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$45,000 under \$50,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$50,000 under \$55,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$55,000 under \$60,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$60,000 under \$65,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$65,000 under \$70,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$70,000 under \$75,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$75,000 under \$80,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$80,000 under \$85,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$85,000 under \$90,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$90,000 under \$95,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$95,000 under \$100,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$100,000 under \$105,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$105,000 under \$110,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$110,000 under \$115,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$115,000 under \$120,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$120,000 under \$125,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$125,000 under \$130,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$130,000 under \$135,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$135,000 under \$140,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$140,000 under \$145,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$145,000 under \$150,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$150,000 under \$155,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$155,000 under \$160,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$160,000 under \$165,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$165,000 under \$170,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$170,000 under \$175,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$175,000 under \$180,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$180,000 under \$185,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$185,000 under \$190,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$190,000 under \$195,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$195,000 under \$200,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$200,000 under \$205,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$205,000 under \$210,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$210,000 under \$215,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$215,000 under \$220,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$220,000 under \$225,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$225,000 under \$230,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$230,000 under \$235,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$235,000 under \$240,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$240,000 under \$245,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$245,000 under \$250,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$250,000 under \$255,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$255,000 under \$260,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$260,000 under \$265,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$265,000 under \$270,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$270,000 under \$275,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$275,000 under \$280,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$280,000 under \$285,000	385,061	1,019,418	385,061	598,554	65,740	51,949	43,178	35,890	25,681	47,176	477,061	1,973,065	129,317	278,584		
\$285,000 under \$290,000	385,061															

Table 15-All Returns: Computation of Adjusted Gross Income-Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Filer			Partnership			Estate or trust					
	Number of returns	Amount	Net loss	Number of returns	Amount	Net loss	Number of returns	Amount	Net loss			
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
All returns, Total	1,341,499	10,339,725	1,477,501	6,882,954	1,598,473	10,660,227	1,043,306	7,927,127	783,094	3,087,312	47,469	215,905
Under \$2,000	123,939	221,974	288,449	2,424,844	71,259	181,964	91,417	2,386,890	41,660	56,590	6,320	93,182
\$2,000 under \$4,000	145,072	271,944	53,065	255,391	70,124	120,258	33,697	54,995	54,995	78,078	1,540	169
\$4,000 under \$6,000	108,559	371,779	12,217	303,865	86,391	145,465	35,766	121,639	79,819	181,497	1,564	1,059
\$6,000 under \$10,000	198,359	449,473	120,289	303,842	83,680	255,097	27,796	78,781	43,990	116,020	1,602	1,120
\$10,000 under \$12,000	92,349	447,343	92,349	300,205	112,361	344,256	30,021	96,070	43,544	128,819	4,674	2,068
\$12,000 under \$14,000	99,886	594,308	106,411	251,890	82,616	518,311	42,890	85,372	20,611	76,990	1,965	9,552
\$14,000 under \$16,000	83,669	520,552	87,658	250,515	72,590	484,282	35,413	103,801	20,070	121,457	3,386	5,914
\$16,000 under \$18,000	61,387	420,552	67,757	170,383	58,166	358,623	41,522	95,419	27,068	111,598	2,871	5,914
\$18,000 under \$20,000	43,669	352,112	47,658	158,818	46,250	308,568	35,413	78,781	18,154	103,801	1,645	5,914
\$20,000 under \$25,000	77,196	1,118,937	83,398	186,800	121,222	1,443,129	89,722	275,761	53,149	231,242	16,453	9,727
\$25,000 under \$30,000	165,765	2,566,498	84,925	443,558	269,316	3,939,326	176,815	695,161	118,564	460,161	1,791	3,469
\$30,000 under \$40,000	98,745	1,257,414	24,531	277,884	186,396	2,264,477	135,118	459,120	65,500	292,125	5,093	3,469
\$40,000 under \$50,000	6,669	308,066	10,559	202,821	51,163	2,635,500	41,886	879,052	20,779	260,732	2,220	17,444
\$50,000 under \$100,000	1,337	11,112	2,616	11,112	1,145	1,396,534	10,089	1,055,466	5,803	191,419	575	10,683
\$100,000 under \$200,000	44	4,806	186	23,086	374	178,672	533	118,156	337	30,866	34	3,775
\$200,000 or more	842,003	6,252,351	938,814	3,519,329	1,357,391	10,834,330	646,155	5,622,572	688,721	2,860,427	35,704	109,532
Taxable returns, total	1,341,499	10,339,725	1,477,501	6,882,954	1,598,473	10,660,227	1,043,306	7,927,127	783,094	3,087,312	47,469	215,905
Under \$2,000	123,939	221,974	288,449	2,424,844	71,259	181,964	91,417	2,386,890	41,660	56,590	6,320	93,182
\$2,000 under \$4,000	145,072	271,944	53,065	255,391	70,124	120,258	33,697	54,995	54,995	78,078	1,540	169
\$4,000 under \$6,000	108,559	371,779	12,217	303,865	86,391	145,465	35,766	121,639	79,819	181,497	1,564	1,059
\$6,000 under \$10,000	198,359	449,473	120,289	303,842	83,680	255,097	27,796	78,781	43,990	116,020	1,602	1,120
\$10,000 under \$12,000	92,349	447,343	92,349	300,205	112,361	344,256	30,021	96,070	43,544	128,819	4,674	2,068
\$12,000 under \$14,000	99,886	594,308	106,411	251,890	82,616	518,311	42,890	85,372	20,611	76,990	1,965	9,552
\$14,000 under \$16,000	83,669	520,552	87,658	250,515	72,590	484,282	35,413	103,801	20,070	121,457	3,386	5,914
\$16,000 under \$18,000	61,387	420,552	67,757	170,383	58,166	358,623	41,522	95,419	27,068	111,598	2,871	5,914
\$18,000 under \$20,000	43,669	352,112	47,658	158,818	46,250	308,568	35,413	78,781	18,154	103,801	1,645	5,914
\$20,000 under \$25,000	77,196	1,118,937	83,398	186,800	121,222	1,443,129	89,722	275,761	53,149	231,242	16,453	9,727
\$25,000 under \$30,000	165,765	2,566,498	84,925	443,558	269,316	3,939,326	176,815	695,161	118,564	460,161	1,791	3,469
\$30,000 under \$40,000	98,745	1,257,414	24,531	277,884	186,396	2,264,477	135,118	459,120	65,500	292,125	5,093	3,469
\$40,000 under \$50,000	6,669	308,066	10,559	202,821	51,163	2,635,500	41,886	879,052	20,779	260,732	2,220	17,444
\$50,000 under \$100,000	1,337	11,112	2,616	11,112	1,145	1,396,534	10,089	1,055,466	5,803	191,419	575	10,683
\$100,000 under \$200,000	44	4,806	186	23,086	374	178,672	533	118,156	337	30,866	34	3,775
\$200,000 or more	842,003	6,252,351	938,814	3,519,329	1,357,391	10,834,330	646,155	5,622,572	688,721	2,860,427	35,704	109,532
Under \$2,000	123,939	221,974	288,449	2,424,844	71,259	181,964	91,417	2,386,890	41,660	56,590	6,320	93,182
\$2,000 under \$4,000	145,072	271,944	53,065	255,391	70,124	120,258	33,697	54,995	54,995	78,078	1,540	169
\$4,000 under \$6,000	108,559	371,779	12,217	303,865	86,391	145,465	35,766	121,639	79,819	181,497	1,564	1,059
\$6,000 under \$10,000	198,359	449,473	120,289	303,842	83,680	255,097	27,796	78,781	43,990	116,020	1,602	1,120
\$10,000 under \$12,000	92,349	447,343	92,349	300,205	112,361	344,256	30,021	96,070	43,544	128,819	4,674	2,068
\$12,000 under \$14,000	99,886	594,308	106,411	251,890	82,616	518,311	42,890	85,372	20,611	76,990	1,965	9,552
\$14,000 under \$16,000	83,669	520,552	87,658	250,515	72,590	484,282	35,413	103,801	20,070	121,457	3,386	5,914
\$16,000 under \$18,000	61,387	420,552	67,757	170,383	58,166	358,623	41,522	95,419	27,068	111,598	2,871	5,914
\$18,000 under \$20,000	43,669	352,112	47,658	158,818	46,250	308,568	35,413	78,781	18,154	103,801	1,645	5,914
\$20,000 under \$25,000	77,196	1,118,937	83,398	186,800	121,222	1,443,129	89,722	275,761	53,149	231,242	16,453	9,727
\$25,000 under \$30,000	165,765	2,566,498	84,925	443,558	269,316	3,939,326	176,815	695,161	118,564	460,161	1,791	3,469
\$30,000 under \$40,000	98,745	1,257,414	24,531	277,884	186,396	2,264,477	135,118	459,120	65,500	292,125	5,093	3,469
\$40,000 under \$50,000	6,669	308,066	10,559	202,821	51,163	2,635,500	41,886	879,052	20,779	260,732	2,220	17,444
\$50,000 under \$100,000	1,337	11,112	2,616	11,112	1,145	1,396,534	10,089	1,055,466	5,803	191,419	575	10,683
\$100,000 under \$200,000	44	4,806	186	23,086	374	178,672	533	118,156	337	30,866	34	3,775
\$200,000 or more	842,003	6,252,351	938,814	3,519,329	1,357,391	10,834,330	646,155	5,622,572	688,721	2,860,427	35,704	109,532
Under \$2,000	123,939	221,974	288,449	2,424,844	71,259	181,964	91,417	2,386,890	41,660	56,590	6,320	93,182
\$2,000 under \$4,000	145,072	271,944	53,065	255,391	70,124	120,258	33,697	54,995	54,995	78,078	1,540	169
\$4,000 under \$6,000	108,559	371,779	12,217	303,865	86,391	145,465	35,766	121,639	79,819	181,497	1,564	1,059
\$6,000 under \$10,000	198,359	449,473	120,289	303,842	83,680	255,097	27,796	78,781	43,990	116,020	1,602	1,120
\$10,000 under \$12,000	92,349	447,343	92,349	300,205	112,361	344,256	30,021	96,070	43,544	128,819	4,674	2,068
\$12,000 under \$14,000	99,886	594,308	106,411	251,890	82,616	518,311	42,890	85,372	20,611	76,990	1,965	9,552
\$14,000 under \$16,000	83,669	520,552	87,658	250,515	72,590	484,282	35,413	103,801	20,070	121,457	3,386	5,914
\$16,000 under \$18,000	61,387	420,552	67,757	170,383	58,166	358,623	41,522	95,419	27,068	111,598	2,871	5,914
\$18,000 under \$20,000	43,669	352,112	47,658	158,818	46,250	308,568	35,413	78,781	18,154	103,801	1,645	5,914
\$20,000 under \$25,000	77,196	1,118,937	83,398	186,800	121,222	1,443,129	89,722	275,761	53,149	231,242	16,453	9,727
\$25,000 under \$30,000	165,765	2,566,498	84,925	443,558	269,316	3,939,326	176,815	695,161	118,564	460,161	1,791	3,469
\$30,000 under \$40,000	98,745	1,257,414	24,531	277,884	186,396	2,264,477	135,118	459,120	65,500	292,125	5,093	3,469
\$40,000 under \$50,000	6,669	308,066	10,559	202,821	51,163	2,635,500	41,886	879,052	20,779	260,732	2,220	17,444
\$50,000 under \$100,000	1,337	11,112	2,616	11,112	1,145	1,396,534	10,089	1,055,466	5,803	191,419	575	10,683
\$100,000 under \$200,000	44	4,806	186	23,086	374	178,672	533	118,156	337	30,866	34	3,775
\$200,000 or more	842,003	6,252,351	938,814	3,519,329	1,357,391	10,834,330	646,155	5,622,572	688,721	2,860,427	35,704	109,532
Under \$2,000	123,939	221,974	288,449	2,424,844	71,259	181,964	91,417	2,386,890	41,660	56,590	6,320	93,182
\$2,000 under \$4,000	145,072	271,944	53,065	255,391	70,124	120,258	33,697	54,995	54,995	78,078	1,540	169
\$4,000 under \$6,000	108,559	371,779	12,217	303,865	86,391	145,465	35,766	121,639	79,819	181,497	1,564	1,059
\$6,000 under \$10,000	198,359	449,473	120,289	303,842	83,680	255,097	27,796	78,781	43,990	116,020	1,602	1,120
\$10,000 under \$12,000	92,349	447,343	92,349	300,205	112,361	344,256	30,021	96,070	43,544	128,819	4,674	2,068
\$12,000 under \$14,000	99,886	594,308	106,411	251,890	82,616	518,311	42,890	85,372	20,611	76,990	1,965	9,552
\$14,000 under \$16,000	83,669	520,552	87,658	250,515	72,590	484,282	35,413	103,801	20,070	121,457	3,386	5,914
\$16,000 under \$18,000	61,387	420,552	67,757	170,383	58,166	358,623	41,522	95,419	27,068	111,598	2,871	5,914
\$												

Table 1.6—All Returns: Computation of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Small Business Corporations				Other sources ¹				Statutory adjustments			
	Net profit		Net loss		Net income		Net loss		Total		Soc. sec.	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
All returns, total	388,757	4,050,489	254,223	2,174,503	3,236,159	3,520,817	223,018	3,604,776	18,264,275	16,264,275	488,200	1,363,437
Under \$2,000	16,341	122,086	30,881	735,141	109,055	87,317	35,789	2,590,666	135,552	49,365	56,220	230,253
\$2,000 under \$4,000	14,789	22,128	8,052	37,821	19,247	19,247	18,382	48,882	24,821	50,170	59,175	222,586
\$4,000 under \$6,000	14,719	37,019	8,866	67,599	32,759	32,759	19,465	14,092	50,170	92,255	59,175	17,883
\$6,000 under \$8,000	14,719	21,086	8,866	37,599	15,035	15,035	8,235	14,092	50,170	92,255	59,175	17,883
\$8,000 under \$10,000	19,606	26,545	10,909	188,211	143,122	143,122	30,326	593,236	998,642	56,334	172,025	88,397
\$10,000 under \$12,000	29,574	64,533	22,758	199,373	199,373	199,373	16,078	109,964	61,358	998,642	31,063	85,769
\$12,000 under \$14,000	16,916	10,054	30,004	241,887	205,368	205,368	4,896	13,764	738,215	37,701	95,173	116,984
\$14,000 under \$16,000	16,916	54,941	8,413	37,653	258,890	258,890	9,787	14,383	668,049	1,068,222	61,887	125,332
\$16,000 under \$18,000	16,916	16,916	8,413	37,653	258,890	258,890	9,787	14,383	668,049	1,068,222	61,887	125,332
\$18,000 under \$20,000	16,916	16,916	8,413	37,653	258,890	258,890	9,787	14,383	668,049	1,068,222	61,887	125,332
\$20,000 under \$25,000	30,150	126,514	26,040	89,165	416,310	304,342	24,178	75,465	840,600	851,223	18,700	138,647
\$25,000 under \$30,000	33,871	166,073	21,623	139,923	278,659	350,349	12,683	60,475	858,287	1,568,639	21,623	210,511
\$30,000 under \$50,000	81,180	708,526	35,054	317,913	505,876	28,759	127,512	1,023,354	2,407,121	13,077	20,728	274,229
\$50,000 under \$100,000	18,805	140,565	7,722	118,870	25,549	156,840	5,149	81,261	62,450	28,897	251	118,823
\$100,000 under \$200,000	5,462	453,449	2,128	72,506	75,953	1,612	61,779	10,025	58,486	30	44	3,134
\$200,000 under \$500,000	1,172	212,482	172	21,243	320	19,239	85	10,732	241	12	12	67
\$500,000 or more	216	212,482	172	21,243	320	19,239	85	10,732	241	12	12	67
Taxable returns, total	347,223	3,816,339	188,899	1,208,603	2,822,997	3,170,426	151,807	1,098,833	8,217,888	14,708,677	322,326	789,857
Under \$2,000	862	61,022	1,049	69,296	1,015	4,621	1,788	295,942	1,372	4,930	14,611	314
\$2,000 under \$4,000	12,207	9,381	1,413	14,893	19,462	25,530	1,650	5,070	8,367	120,776	23,842	6,997
\$4,000 under \$6,000	11,440	19,372	6,068	21,615	150,600	129,314	5,753	22,416	424,303	59,057	25,204	36,304
\$6,000 under \$8,000	15,265	27,996	12,874	75,563	139,085	139,085	7,024	12,103	908,373	54,332	164,972	88,391
\$8,000 under \$10,000	20,713	10,932	10,932	50,307	230,478	197,096	12,750	79,816	546,414	95,776	31,063	81,391
\$10,000 under \$12,000	34,964	34,964	9,384	28,470	239,175	192,997	3,265	7,134	724,799	1,048,983	39,967	95,092
\$12,000 under \$14,000	15,239	15,239	4,362	31,518	228,486	222,768	9,408	27,735	883,799	986,538	20,594	111,669
\$14,000 under \$16,000	16,987	16,987	7,847	27,831	227,598	227,598	11,272	26,763	638,975	946,405	18,075	119,874
\$16,000 under \$20,000	21,349	60,697	17,817	117,581	227,598	227,598	11,272	26,763	638,975	946,405	18,075	119,874
\$20,000 under \$25,000	33,236	158,323	19,712	116,555	216,681	347,023	12,845	56,339	1,538,301	2,100,376	21,623	280,861
\$25,000 under \$50,000	79,776	651,593	32,592	264,574	513,329	502,455	36,527	109,321	1,558,591	2,386,591	20,789	273,605
\$50,000 under \$100,000	58,125	1,071,765	22,379	196,076	109,329	402,455	16,847	124,771	2,386,591	2,386,591	13,077	465,781
\$100,000 under \$200,000	18,801	638,988	7,682	117,781	25,541	155,832	5,138	90,458	62,316	251	412	18,395
\$200,000 under \$500,000	6,612	578,005	2,719	74,775	75,953	1,612	61,779	10,025	58,486	30	44	3,134
\$500,000 or more	216	212,482	172	21,243	320	19,239	85	10,732	241	12	12	67
Total nontaxable returns	41,534	234,150	67,324	965,900	430,162	350,391	71,211	2,505,943	650,987	1,574,598	145,874	573,580
All returns, summary	40,688	159,586	46,037	791,428	433,151	341,313	58,984	2,656,715	656,343	1,729,351	137,667	523,947
\$2,000 under \$4,000	35,293	33,972	19,615	48,425	365,207	134,786	21,652	1,318,785	2,004,935	3,318,785	175,004	132,333
\$4,000 under \$6,000	106,995	27,917	102,578	558,358	506,676	28,920	133,019	1,688,946	2,579,916	82,376	205,783	284,118
\$6,000 under \$8,000	106,995	27,917	102,578	558,358	506,676	28,920	133,019	1,688,946	2,579,916	82,376	205,783	284,118
\$8,000 under \$10,000	229,066	3,521,476	116,028	877,874	1,146,236	1,842,136	88,921	588,166	3,608,974	7,371,893	74,498	144,179

Footnotes at end of table

Table 1.6—All Returns: Computation of Adjusted Gross Income—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

All figures are estimates based on samples—money amounts are in thousands of dollars																			
Size of adjusted gross income				Lump-sum distributions not included in adjusted gross income			Adjusted gross income plus excluded lump-sum distributions			Total			Income earned abroad			Taxable amount			
Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount	
(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
All returns, total																			
Under \$2,000	146,225	610,275	64,622,460	140,438	3,471,858	140,228	2,131,420	66,814	1,340,438	140,438	3,471,858	140,228	2,131,420	66,814	1,340,438	140,438	3,471,858	140,228	2,131,420
\$2,000 under \$4,000	3,595	2,152	8,993,048	47,422	652,278	47,422	652,278	1,401	1,401	47,422	652,278	47,422	652,278	1,401	1,401	47,422	652,278	47,422	652,278
\$4,000 under \$6,000	6,239	13,181	13,181	13,016	13,016	13,016	13,016	13,016	13,016	13,016	13,016	13,016	13,016	13,016	13,016	13,016	13,016	13,016	13,016
\$6,000 under \$8,000	2,446	6,757	6,757	12,946	12,946	12,946	12,946	12,946	12,946	12,946	12,946	12,946	12,946	12,946	12,946	12,946	12,946	12,946	12,946
\$8,000 under \$10,000	12,151	32,255	32,255	6,135,504	6,135,504	6,135,504	6,135,504	6,135,504	6,135,504	6,135,504	6,135,504	6,135,504	6,135,504	6,135,504	6,135,504	6,135,504	6,135,504	6,135,504	6,135,504
\$10,000 under \$12,000	15,070	39,175	39,175	79,846,617	79,846,617	79,846,617	79,846,617	79,846,617	79,846,617	79,846,617	79,846,617	79,846,617	79,846,617	79,846,617	79,846,617	79,846,617	79,846,617	79,846,617	79,846,617
\$12,000 under \$14,000	9,546	39,223	39,223	79,833,151	79,833,151	79,833,151	79,833,151	79,833,151	79,833,151	79,833,151	79,833,151	79,833,151	79,833,151	79,833,151	79,833,151	79,833,151	79,833,151	79,833,151	79,833,151
\$14,000 under \$16,000	15,072	39,279	39,279	79,701,973	79,701,973	79,701,973	79,701,973	79,701,973	79,701,973	79,701,973	79,701,973	79,701,973	79,701,973	79,701,973	79,701,973	79,701,973	79,701,973	79,701,973	79,701,973
\$16,000 under \$18,000	6,043	38,337	38,337	9,969,227	9,969,227	9,969,227	9,969,227	9,969,227	9,969,227	9,969,227	9,969,227	9,969,227	9,969,227	9,969,227	9,969,227	9,969,227	9,969,227	9,969,227	9,969,227
\$18,000 under \$20,000	9,724	29,690	29,690	3,629,532	3,629,532	3,629,532	3,629,532	3,629,532	3,629,532	3,629,532	3,629,532	3,629,532	3,629,532	3,629,532	3,629,532	3,629,532	3,629,532	3,629,532	3,629,532
\$20,000 under \$25,000	29,092	129,419	129,419	3,630,050	3,630,050	3,630,050	3,630,050	3,630,050	3,630,050	3,630,050	3,630,050	3,630,050	3,630,050	3,630,050	3,630,050	3,630,050	3,630,050	3,630,050	3,630,050
\$25,000 under \$30,000	7,126	39,279	39,279	165,142	165,142	165,142	165,142	165,142	165,142	165,142	165,142	165,142	165,142	165,142	165,142	165,142	165,142	165,142	165,142
\$30,000 under \$50,000	1,372	39,279	39,279	15,574	15,574	15,574	15,574	15,574	15,574	15,574	15,574	15,574	15,574	15,574	15,574	15,574	15,574	15,574	15,574
\$50,000 under \$100,000	3,481	21,883	21,883	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347
\$100,000 or more	19	1,182	1,182	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357
Taxable returns, total	141,835	607,847	64,421,113	64,118	2,129,320	63,918	1,018,370	52,182	1,111,133	64,118	2,129,320	63,918	1,018,370	52,182	1,111,133	64,118	2,129,320	63,918	1,018,370
Under \$2,000																			
Under \$2,000	116	745	71,131	71,131	331,419	331,419	331,419	331,419	331,419	331,419	331,419	331,419	331,419	331,419	331,419	331,419	331,419	331,419	331,419
\$2,000 under \$4,000	6,239	13,181	13,181	13,181	13,181	13,181	13,181	13,181	13,181	13,181	13,181	13,181	13,181	13,181	13,181	13,181	13,181	13,181	13,181
\$4,000 under \$6,000	2,134	6,757	6,757	6,757	6,757	6,757	6,757	6,757	6,757	6,757	6,757	6,757	6,757	6,757	6,757	6,757	6,757	6,757	6,757
\$6,000 under \$8,000	15,070	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175
\$8,000 under \$10,000	9,446	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175
\$10,000 under \$12,000	15,070	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175
\$12,000 under \$14,000	9,545	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175
\$14,000 under \$16,000	15,072	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175
\$16,000 under \$18,000	6,036	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175	39,175
\$18,000 under \$20,000	9,724	29,090	29,090	3,619,500	3,619,500	3,619,500	3,619,500	3,619,500	3,619,500	3,619,500	3,619,500	3,619,500	3,619,500	3,619,500	3,619,500	3,619,500	3,619,500	3,619,500	3,619,500
\$20,000 under \$25,000	29,092	129,419	129,419	3,619,500	3,619,500	3,619,500	3,619,500	3,619,500	3,619,500	3,619,500	3,619,500	3,619,500	3,619,500	3,619,500	3,619,500	3,619,500	3,619,500	3,619,500	3,619,500
\$25,000 under \$30,000	7,126	38,579	38,579	104,072	104,072	104,072	104,072	104,072	104,072	104,072	104,072	104,072	104,072	104,072	104,072	104,072	104,072	104,072	104,072
\$30,000 under \$50,000	1,272	2,880	2,880	185,142	185,142	185,142	185,142	185,142	185,142	185,142	185,142	185,142	185,142	185,142	185,142	185,142	185,142	185,142	185,142
\$50,000 under \$100,000	3,481	2,880	2,880	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347
\$100,000 or more	19	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182
Total non taxable returns	4,390	2,428	20,201,377	75,320	1,342,355	75,320	1,113,050	14,422	229,305	75,320	1,342,355	75,320	1,113,050	14,422	229,305	75,320	1,342,355	75,320	1,113,050
All returns, summary																			
Under \$5,000	18,649	12,987	22,887,652	65,210	872,118	65,210	872,118	17,486	1,998	65,210	872,118	65,210	872,118	17,486	1,998	65,210	872,118	17,486	1,998
\$5,000 under \$10,000	17,846	20,451	18,850,550	17,486	315,243	17,486	315,243	17,486	19,490	17,486	315,243	17,486	315,243	17,486	19,490	17,486	315,243	17,486	19,490
\$10,000 under \$15,000	32,399	17,856	14,551,350	10,648	180,769,712	10,648	180,769,712	10,648	180,769,712	10,648	180,769,712	10,648	180,769,712	10,648	180,769,712	10,648	180,769,712	10,648	180,769,712
\$15,000 under \$20,000	50,004	39,217	29,243,615	35,952	1,229,816	35,952	1,229,816	35,952	34,084	35,952	1,229,816	35,952	1,229,816	35,952	34,084	35,952	1,229,816	35,952	34,084
\$20,000 or more	50,004	39,217	29,243,615	35,952	1,229,816	35,952	1,229,816	35,952	34,084	35,952	1,229,816	35,952	1,229,816	35,952	34,084	35,952	1,229,816	35,952	34,084

Table 1.7—Nontaxable Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income and Deficit

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income or deficit	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Farm net profit less loss		Partnership net profit less loss		Small Business Corporation net profit less loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total	20,249,022	49,448,980	16,850,524	44,479,549	1,037,773	-1,277,241	409,233	-1,520,288	108,856	-731,750
Returns with adjusted gross income, total	19,708,805	55,933,683	16,658,618	43,204,764	857,082	631,858	331,589	223,500	79,763	-132,043
\$1 under \$5,000	16,587,246	32,412,046	14,172,689	26,087,831	526,154	-248,743	196,728	54,678	37,965	-24,778
\$5,000 under \$10,000	2,757,467	17,534,467	2,243,045	13,811,243	221,515	108,870	86,511	118,078	19,548	-28,304
\$10,000 under \$15,000	222,449	2,640,237	155,144	1,551,342	55,081	205,495	25,945	43,013	6,958	-287
\$15,000 under \$20,000	70,151	1,204,506	55,832	520,703	31,709	290,202	4,564	8,552	3,684	-19,887
\$20,000 under \$25,000	31,095	683,772	20,709	471,351	8,348	87,603	5,818	-7,313	3,363	-8,004
\$25,000 under \$30,000	17,107	475,341	13,304	206,672	7,714	129,943	5,689	24,361	2,686	-15,617
\$30,000 under \$50,000	19,550	701,681	15,146	403,491	5,789	50,894	4,953	-1,781	4,435	-34,311
\$50,000 under \$100,000	3,180	195,259	2,346	111,747	653	2,944	1,135	-8,899	1,076	-230
\$100,000 under \$200,000	492	63,087	354	33,705	106	-2,419	209	-4,883	34	-573
\$200,000 under \$500,000	60	17,111	42	4,044	**13	**731	**37	**11	11	-66
\$500,000 under \$1,000,000	**8	**16,176	**7	**2,037	**	**	**	**	3	17
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**
Returns with deficit, total	540,217	-4,683,704	191,906	1,274,785	180,891	-1,909,100	77,644	-1,752,788	29,095	-599,706
\$1 under \$5,000	364,752	-525,157	110,799	410,169	118,844	-462,726	38,045	-116,271	6,344	-30,512
\$5,000 under \$10,000	65,969	-496,753	30,355	226,000	20,947	-229,351	10,353	-83,630	6,361	-27,609
\$10,000 under \$15,000	38,270	-476,023	17,465	140,061	16,412	-257,174	7,509	-127,234	3,737	-85,604
\$15,000 under \$20,000	37,041	-804,052	16,510	131,976	13,074	-293,472	7,214	-143,543	4,319	-149,309
\$20,000 under \$30,000	16,563	-430,095	7,757	91,973	6,010	-178,821	5,852	-174,035	2,206	-35,223
\$30,000 under \$50,000	8,960	-701,760	4,747	104,133	3,591	-178,334	4,128	-263,103	1,981	-91,426
\$50,000 under \$100,000	4,572	-625,482	2,413	74,871	1,589	-149,892	2,336	-184,587	1,048	-64,580
\$100,000 under \$200,000	3,110	-2,261,381	1,861	95,201	684	-159,531	2,107	-660,385	1,009	-115,133
\$200,000 or more										

Size of adjusted gross income or deficit	Sales of property other than capital assets net gain less loss		Dividends in adjusted gross income		Interest received		Statutory adjustments		Total deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Grand total	308,781	-362,951	1,058,471	1,104,268	6,388,086	4,077,038	650,997	1,574,598	18,708,005	40,118,796
Returns with adjusted gross income, total	225,477	11,606	1,007,464	932,155	6,132,924	4,368,660	623,313	1,463,891	19,708,805	40,118,796
\$1 under \$5,000	114,338	-42,883	754,914	420,620	4,892,359	2,909,794	339,151	834,209	16,587,246	29,934,245
\$5,000 under \$10,000	66,296	-112,712	182,845	269,689	1,014,970	1,053,178	217,753	480,256	2,757,467	7,386,589
\$10,000 under \$15,000	22,113	1,667	25,603	83,154	123,223	136,375	34,794	61,126	222,449	1,193,963
\$15,000 under \$20,000	11,573	18,553	11,825	54,364	46,786	88,664	14,718	31,662	70,151	581,685
\$20,000 under \$25,000	4,191	-4,652	6,752	30,095	23,850	37,788	8,805	27,412	31,095	283,374
\$25,000 under \$30,000	3,217	17,833	5,318	19,439	13,282	21,764	4,630	32,285	17,107	171,627
\$30,000 under \$50,000	3,011	24,360	8,356	18,098	15,188	80,183	2,787	10,541	19,550	355,767
\$50,000 under \$100,000	658	3,115	1,472	15,395	12,748	23,112	530	2,411	3,180	118,699
\$100,000 under \$200,000	**3	**782	399	12,112	460	12,479	134	2,724	492	53,708
\$200,000 under \$500,000	**17	**1,106	43	5,825	50	4,819	**11	**262	80	21,337
\$500,000 under \$1,000,000	**	**	**7	**3,075	**8	**504	**	**	**18	**822
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**
Returns with deficit, total	83,284	-374,558	51,007	172,113	255,164	418,378	27,674	110,707		
\$1 under \$5,000	38,213	-97,588	23,805	19,127	150,050	159,188	20,638	79,545		
\$5,000 under \$10,000	19,025	-72,102	5,299	4,233	39,857	42,601	2,910	10,639		
\$10,000 under \$15,000	8,330	-54,240	4,829	21,952	19,674	12,710	1,406	4,971		
\$15,000 under \$20,000	7,817	-80,067	5,487	18,923	20,977	46,568	1,185	2,899		
\$20,000 under \$30,000	5,442	-61,345	5,909	13,918	11,490	39,967	329	672		
\$30,000 under \$50,000	2,175	-2,563	2,528	7,103	33,957	532	3,287	3,287		
\$50,000 under \$100,000	1,380	-24,005	1,816	15,213	3,388	23,642	383	3,196		
\$100,000 under \$200,000	902	-23,648	1,536	49,660	2,525	59,892	271	7,897		
\$200,000 or more										

Footnotes at end of table

Table 1.7—Nontaxable Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income and Deficit—ContinuedAll figures are estimates based on samples—money amounts are in thousands of dollars¹

Size of adjusted gross income or deficit	Itemized deductions		Number of returns with no taxable income	Taxable income		Income tax before credits (amount)	Total tax credits	
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Grand total	1,357,795	7,220,988	15,936,690	4,312,332	5,450,520	917,442	4,316,672	917,442
Returns with adjusted gross income, total	1,357,795	7,220,988	15,936,690	4,312,332	5,450,520	917,429	4,316,203	917,429
\$1 under \$5,000	428,032	1,477,818	14,570,333	2,016,913	863,907	124,335	2,020,293	124,335
\$5,000 under \$10,000	681,999	3,215,670	760,334	1,997,133	2,304,037	337,387	1,997,624	337,387
\$10,000 under \$15,000	143,258	1,026,341	40,544	181,805	711,301	118,742	181,905	118,742
\$15,000 under \$20,000	51,048	531,199	12,009	58,142	468,342	87,799	58,142	87,799
\$20,000 under \$25,000	24,988	276,329	4,362	26,733	321,135	63,226	26,733	63,226
\$25,000 under \$30,000	11,107	154,629	3,211	13,896	266,011	55,184	13,896	55,184
\$30,000 under \$35,000	14,187	340,806	4,625	14,925	358,546	85,210	14,925	85,210
\$35,000 under \$100,000	2,688	117,322	802	2,378	108,770	32,303	2,378	32,303
\$100,000 under \$200,000	420	53,516	208	284	25,319	10,225	284	10,225
\$200,000 under \$500,000	60	21,337	40	20	2,820	1,602	20	1,602
\$500,000 under \$1,000,000	**16	**15,822	**15	**13	**2,332	**1,416	**13	**1,416
\$1,000,000 or more	**	**	**	**	**	**	**	**
Returns with deficit, total			540,217			*13	*469	*13
\$0 under \$5,000			384,752			*3	*270	*3
\$5,000 under \$10,000			65,959			*10	*199	*10
\$10,000 under \$15,000			38,270			—	—	—
\$15,000 under \$20,000			37,041			—	—	—
\$20,000 under \$30,000			16,563			—	—	—
\$30,000 under \$50,000			9,950			—	—	—
\$50,000 under \$100,000			4,572			—	—	—
\$100,000 under \$200,000			3,110			—	—	—
\$200,000 or more						—	—	—

¹Estimate should be used with caution because of the small number of sample returns on which it is based²Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class

NOTE: Detail may not add to total because of rounding

Table 1.8—Returns With and Without Presidential Campaign Fund Checkoff: Response Boxes Checked by Marital Status and Size of Adjusted Gross Income

[All figures are estimates based on samples]

Size of adjusted gross income	Total returns	Returns with no eligible tax	Returns with eligible tax				
			Total	With one or more "Yes" boxes checked		Nonport returns	
				Number of returns	Number of "Yes" boxes checked	Total	Number of returns with no boxes checked
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
All returns, total	84,670,389	10,656,114	65,614,275	22,875,104	35,992,635	27,078,735	8,896,635
Under \$2,000	10,040,947	9,926,860	114,087	16,591	23,297	78,588	34,908
\$2,000 under \$4,000	9,563,096	5,542,281	4,020,815	1,258,426	1,260,476	4,012,267	1,040,867
\$4,000 under \$6,000	9,966,066	2,178,615	6,787,451	2,168,274	2,473,332	5,745,340	1,373,128
\$6,000 under \$8,000	789,878	789,878	7,422,380	2,426,669	3,157,998	4,930,094	1,182,116
\$8,000 under \$10,000	7,046,340	295,357	6,750,983	2,254,359	3,185,494	3,807,031	945,908
\$10,000 under \$12,000	6,135,504	122,428	6,013,076	2,059,273	3,145,175	2,651,683	637,090
\$12,000 under \$14,000	5,685,108	64,543	5,620,565	1,928,886	3,114,675	1,877,950	451,666
\$14,000 under \$16,000	5,273,297	36,226	5,237,071	1,881,685	3,201,975	1,276,683	273,798
\$16,000 under \$18,000	4,691,855	20,893	4,670,962	1,881,542	2,941,542	912,154	226,232
\$18,000 under \$20,000	3,962,777	20,316	3,942,461	1,455,658	2,649,639	581,123	153,410
\$20,000 under \$25,000	6,649,622	29,399	6,620,223	2,498,252	4,665,200	617,541	163,795
\$25,000 under \$30,000	3,629,532	10,307	3,619,225	1,426,409	2,700,897	249,533	71,111
\$30,000 under \$50,000	3,639,050	15,817	3,623,233	1,395,957	2,668,485	237,806	62,169
\$50,000 under \$100,000	948,034	2,671	945,363	345,832	658,186	79,401	30,899
\$100,000 under \$200,000	185,142	480	184,682	63,695	120,891	17,223	7,700
\$200,000 under \$500,000	36,357	56	36,301	11,830	22,152	4,261	1,874
\$500,000 under \$1,000,000	4,047	**	4,042	1,343	2,470	660	285
\$1,000,000 or more	1,357	**	1,355	423	751	277	111
All returns, summary:							
Under \$5,000	23,935,751	16,740,736	7,195,015	2,248,001	2,318,937	6,886,760	1,745,915
\$5,000 under \$10,000	19,892,956	1,992,255	17,900,701	5,876,318	7,781,660	11,666,560	2,841,271
\$10,000 under \$15,000	14,551,350	204,308	14,346,442	4,956,582	7,695,801	5,227,573	1,243,187
\$15,000 under \$20,000	11,197,191	59,498	11,137,693	4,050,462	7,157,205	2,072,040	509,000
\$20,000 or more	15,093,141	58,711	15,034,424	5,743,741	10,639,032	1,206,802	357,255

Size of adjusted gross income	Returns with eligible tax—Continued						
	Nonport returns—Continued		Joint returns				
	Number of returns with one "Yes" box checked	Number of returns with one "No" box checked	Total	Number of returns with no boxes checked	Number of returns with one "Yes" box checked	Number of returns with one "No" box checked	
(8)	(9)	(10)	(11)	(12)	(13)	(14)	
All returns, total	9,216,927	11,166,173	38,534,540	9,745,606	540,646	13,117,531	15,130,758
Under \$2,000	9,885	33,738	35,499	17,549	—	6,706	11,244
\$2,000 under \$4,000	1,256,375	1,175,025	8,548	4,716	**17,502	2,050	43,078
\$4,000 under \$6,000	1,845,715	2,526,497	1,042,111	290,524	—	305,058	429,028
\$6,000 under \$8,000	1,655,969	2,081,607	2,492,388	809,295	39,371	731,326	1,112,291
\$8,000 under \$10,000	1,287,030	1,574,093	2,943,952	795,146	36,194	931,135	1,181,477
\$10,000 under \$12,000	925,867	1,088,734	3,361,383	887,478	47,504	1,085,992	1,340,495
\$12,000 under \$14,000	681,289	734,995	3,742,615	971,773	61,408	1,185,998	1,523,444
\$14,000 under \$16,000	508,974	453,321	3,960,378	962,886	52,821	1,320,090	1,624,581
\$16,000 under \$18,000	373,510	312,410	3,758,808	694,283	48,032	1,556,493	1,887,533
\$18,000 under \$20,000	212,204	215,509	3,361,338	790,650	49,473	1,193,981	1,327,232
\$20,000 under \$25,000	238,741	215,005	6,002,862	1,450,956	92,563	2,166,940	2,292,205
\$25,000 under \$30,000	106,363	72,055	3,369,692	821,120	45,558	1,274,488	1,228,526
\$30,000 under \$50,000	81,608	74,029	3,385,427	900,611	41,821	1,272,528	1,272,528
\$50,000 under \$100,000	26,438	22,767	865,962	274,558	7,040	312,354	272,010
\$100,000 under \$200,000	5,356	4,860	167,459	59,879	1,143	57,196	49,241
\$200,000 under \$500,000	1,316	1,171	31,940	12,376	192	10,322	9,050
\$500,000 under \$1,000,000	200	175	3,382	1,323	16	1,127	326
\$1,000,000 or more	87	72	1,078	473	8	328	261
All returns, summary:							
Under \$5,000	2,171,263	2,969,582	308,255	121,777	*5,602	70,936	109,740
\$5,000 under \$10,000	3,883,711	4,961,578	6,214,141	1,595,453	87,265	1,905,342	2,626,081
\$10,000 under \$15,000	1,878,479	2,105,907	9,118,669	2,356,052	138,884	2,939,219	3,684,714
\$15,000 under \$20,000	823,365	739,672	9,965,653	2,151,018	120,354	3,106,743	3,867,533
\$20,000 or more	460,109	369,434	13,827,522	3,521,306	188,341	5,095,291	5,022,684

*Estimates should be used with caution because of the small number of sample returns on which it is based

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class

NOTE: Detail may not add to total because of rounding

Table 1.9—Form 1040A Returns: Sources of Income and Income Tax After Credits by Marital Status

All figures are estimates based on samples—money amounts are in thousands of dollars

Selected income and tax items	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	26,610,019	—	7,212,282	—	864,779	—
Adjusted gross income	28,607,034	182,173,183	7,212,282	78,986,069	864,779	4,712,635
Salaries and wages (gross)	28,553,059	181,445,318	7,206,313	78,638,079	861,795	4,702,227
Dividends in adjusted gross income	524,951	59,893	153,255	19,259	6,141	959
Interest received	6,709,898	666,189	1,339,411	226,968	95,408	9,149
Other income	1,936	1,782	1,936	1,782	—	—
Total deductions	28,607,034	52,827,155	7,212,282	16,314,085	864,779	958,744
Taxable income	19,637,873	102,250,759	6,126,460	45,784,418	714,697	2,729,569
Income tax before credits	19,637,873	19,090,371	6,126,460	8,436,640	714,697	517,461
Credit for contributions to candidates for public office	710,182	16,696	259,196	8,615	28,133	481
General tax credit	19,637,873	2,094,187	6,126,460	917,112	714,697	56,360
Earned income credit: total	3,252,589	865,292	1,610,133	317,716	—	—
Earned income credit used to offset income tax before credits	1,950,675	151,454	580,079	42,945	—	—
Income tax after credits	17,934,546	16,848,005	5,556,413	7,468,968	672,494	460,621
Earned income credit, refundable portion	2,500,066	533,638	1,253,632	275,732	—	—
Total taxpayments	27,906,807	23,584,133	7,042,058	9,541,160	843,282	538,632
Tax withheld	27,910,835	23,539,973	7,030,272	9,516,263	842,949	537,465
Tax due at time of filing	1,511,175	288,195	678,546	192,921	200,737	35,966
Tax paid with return	1,143,913	209,191	707,947	150,431	114,504	19,684
Balance due after remittance	448,043	79,004	203,900	42,490	101,595	16,282
Total overpayment	26,728,258	7,558,162	6,284,322	2,540,944	646,329	113,977
Overpayment refunded	26,688,544	7,550,612	6,280,533	2,538,292	646,329	113,977

Selected income and tax items	Returns of heads of households		Returns of surviving spouses		Returns of single persons not heads of households or surviving spouses	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns	2,078,793	—	35,915	—	18,418,250	—
Adjusted gross income	2,078,793	12,773,281	35,915	190,245	18,415,265	85,610,933
Salaries and wages (gross)	2,075,809	12,736,177	35,915	187,814	18,373,227	85,181,021
Dividends in adjusted gross income	21,922	2,369	—	—	343,733	37,808
Interest received	206,281	34,735	*12,053	*2,430	4,486,745	392,306
Other income	—	—	—	—	—	—
Total deductions	2,078,793	3,628,983	35,915	76,076	18,415,265	31,849,287
Taxable income	1,448,940	5,956,557	*17,891	*61,323	11,329,885	47,718,891
Income tax before credits	1,448,940	1,053,123	*17,891	*9,774	11,329,885	9,073,372
Credit for contributions to candidates for public office	45,657	182	—	—	377,086	6,818
General tax credit	1,448,940	159,770	*17,891	*1,917	11,329,885	859,028
Earned income credit: total	1,380,956	288,085	26,976	5,796	254,504	53,865
Earned income credit used to offset income tax before credits	661,375	77,534	*5,968	*1,149	32,253	10,727
Income tax after credits	999,860	815,038	*11,923	*6,708	10,693,856	8,096,770
Earned income credit, refundable portion	1,007,970	210,551	23,992	4,617	214,292	42,938
Total taxpayments	1,980,053	1,474,108	33,921	16,445	18,037,493	12,013,786
Tax withheld	1,976,805	1,469,026	33,921	16,445	18,024,888	12,000,773
Tax due at time of filing	36,194	4,704	—	—	394,708	54,604
Tax paid with return	30,361	3,809	—	—	291,201	35,267
Balance due after remittance	*14,399	1,995	—	—	126,209	19,337
Total overpayment	2,030,671	874,326	35,915	14,354	17,732,021	4,014,560
Overpayment refunded	2,029,423	874,242	35,915	14,354	17,696,344	4,009,748

*Estimate should be used with caution because of the small number of sample returns on which it is based
NOTE: Detail may not add to total because of rounding

Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income ¹	Salaries and wages (gross)		Domestic and foreign dividends received					
			Number of returns	Amount	Dividends before exclusion		Dividend exclusion		Dividends in adjusted gross income	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	28,610,019	182,173,183	26,553,059	161,445,318	945,587	119,936	780,581	60,043	524,851	59,895
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
\$1 under \$1,000	3,026,846	1,741,771	2,972,871	1,705,467	69,952	8,356	50,865	4,079	41,738	4,276
\$1,000 under \$2,000	3,504,645	5,179,753	3,504,646	5,122,791	104,486	12,996	82,549	6,258	54,330	6,732
\$2,000 under \$3,000	3,002,389	7,457,256	3,002,389	7,396,564	77,667	8,163	61,579	4,170	42,447	3,993
\$3,000 under \$4,000	2,229,533	7,777,180	2,229,533	7,730,482	63,609	10,959	56,840	3,145	28,968	7,815
\$4,000 under \$5,000	2,097,740	9,477,749	2,097,740	9,442,089	36,232	3,675	35,432	1,984	*19,314	*1,691
\$5,000 under \$6,000	2,208,748	10,670,678	2,208,748	12,037,928	30,322	5,563	24,354	2,008	23,555	3,555
\$6,000 under \$7,000	1,945,980	12,639,957	1,945,980	12,586,468	49,303	3,550	38,750	1,991	23,290	1,559
\$7,000 under \$8,000	1,710,817	12,840,522	1,710,817	12,800,073	56,548	5,509	50,478	2,370	22,285	1,707
\$8,000 under \$9,000	1,553,902	13,176,976	1,553,902	13,142,765	43,527	8,493	40,543	3,183	27,993	5,311
\$9,000 under \$10,000	1,231,859	11,679,965	1,231,859	11,646,774	41,897	5,081	29,160	2,414	30,150	2,667
\$10,000 under \$11,000	1,058,051	11,090,433	1,058,051	11,057,215	37,629	5,078	28,006	2,350	20,945	2,728
\$11,000 under \$12,000	876,910	10,060,474	876,910	10,024,252	36,264	3,734	28,827	2,140	17,905	1,594
\$12,000 under \$13,000	758,801	9,474,674	758,801	9,445,879	36,025	4,510	25,607	2,184	23,842	2,327
\$13,000 under \$14,000	649,495	8,740,157	649,495	8,712,418	33,440	4,078	24,412	2,370	22,285	1,707
\$14,000 under \$15,000	595,304	8,620,143	595,304	8,590,938	38,676	3,620	29,598	2,284	18,759	1,344
\$15,000 under \$20,000	1,608,467	27,519,164	1,608,467	27,414,257	136,077	17,823	113,599	10,404	70,882	7,419
\$20,000 under \$25,000	445,075	9,709,791	445,075	9,670,873	54,233	6,963	42,720	4,116	19,329	2,847
\$25,000 under \$30,000	79,423	2,141,000	79,423	2,133,950	*6,172	*998	*6,172	*730	*4,874	*268
\$30,000 or more	23,048	773,540	23,048	770,136	*2,596	*794	*2,596	*519	*2,596	*265
Taxable returns, total	17,934,546	160,476,431	17,934,546	159,903,555	708,357	89,285	578,911	45,244	386,441	44,041
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
\$1 under \$1,000	*3,918	*4,150	*3,918	*3,925	—	—	—	—	—	—
\$1,000 under \$2,000	739,349	2,079,255	739,349	2,061,747	*17,561	*722	*15,069	*632	*5,783	*90
\$2,000 under \$3,000	1,740,094	6,080,743	1,740,094	6,042,625	55,647	9,188	46,878	2,307	23,990	6,881
\$3,000 under \$4,000	1,586,271	7,163,082	1,586,271	7,129,533	32,448	3,582	31,648	1,898	*18,514	*1,684
\$4,000 under \$5,000	1,715,061	9,380,343	1,715,061	9,351,731	30,322	5,563	24,354	2,008	23,555	3,555
\$5,000 under \$6,000	1,687,808	10,862,021	1,687,808	10,846,153	49,303	3,550	38,750	1,991	23,290	1,559
\$6,000 under \$7,000	1,537,103	12,290,476	1,537,103	12,250,098	56,540	5,509	48,972	3,174	21,749	1,794
\$7,000 under \$8,000	1,517,152	12,869,148	1,517,152	12,832,936	43,527	8,493	40,543	3,183	27,993	5,311
\$8,000 under \$9,000	1,223,098	11,596,649	1,223,098	11,563,722	41,897	5,081	29,160	2,414	30,150	2,667
\$9,000 under \$10,000	1,050,020	11,006,316	1,050,020	10,973,152	37,629	5,078	28,006	2,350	20,945	2,728
\$10,000 under \$11,000	875,662	10,045,777	875,662	10,009,554	36,264	3,734	28,827	2,140	17,905	1,594
\$11,000 under \$12,000	758,801	9,474,674	758,801	9,445,879	36,025	4,510	25,607	2,184	23,842	2,327
\$12,000 under \$13,000	649,495	8,740,157	649,495	8,712,418	33,440	4,078	24,412	2,370	22,285	1,707
\$13,000 under \$14,000	595,304	8,620,143	595,304	8,590,938	38,676	3,620	29,598	2,284	18,759	1,344
\$14,000 under \$15,000	1,608,467	27,519,164	1,608,467	27,414,257	136,077	17,823	113,599	10,404	70,882	7,419
\$15,000 under \$20,000	445,075	9,709,791	445,075	9,670,873	54,233	6,963	42,720	4,116	19,329	2,847
\$20,000 under \$25,000	79,423	2,141,000	79,423	2,133,950	*6,172	*998	*6,172	*730	*4,874	*268
\$25,000 under \$30,000	23,048	773,540	23,048	770,136	*2,596	*794	*2,596	*519	*2,596	*265
Total nontaxable returns	10,675,473	21,696,752	10,618,513	21,541,763	237,230	30,651	201,670	14,799	138,510	15,852
All returns, summary										
Under \$5,000	13,864,133	31,633,709	13,807,179	31,399,393	342,886	44,143	297,265	19,636	186,797	24,507
\$5,000 under \$10,000	8,651,306	62,410,097	8,651,306	62,226,004	221,589	26,197	181,779	13,310	136,737	14,886
\$10,000 under \$15,000	3,938,561	47,865,981	3,938,561	47,830,702	162,034	21,008	136,493	11,328	103,736	9,700
\$15,000 or more	2,156,013	40,143,496	2,156,013	39,989,215	199,078	26,568	165,087	15,769	97,681	10,799

Footnotes at end of table

Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income—Continued
 [Figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Interest received		Total deductions		Exemptions ¹		Taxable income		Income tax before credits
	Number of returns	Amount	Number of returns	Amount	Number	Amount	Number of returns	Amount	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
All returns, total	6,739,898	666,189	26,607,034	52,827,155	52,159,598	35,119,899	19,637,873	102,250,759	19,090,371
No adjusted gross income	—	—	—	—	11,940	8,955	—	—	—
\$1 under \$1,000	432,280	32,028	3,026,446	5,107,922	3,599,880	2,699,910	—	—	—
\$1,000 under \$2,000	640,806	50,230	3,504,646	5,980,906	4,411,569	3,308,692	22,332	2,856	411
\$2,000 under \$3,000	664,843	54,689	3,002,380	5,130,113	4,054,045	3,040,534	1,264,776	379,477	53,326
\$3,000 under \$4,000	441,875	38,883	2,229,533	3,797,656	3,251,543	2,438,657	1,883,203	1,909,787	286,386
\$4,000 under \$5,000	308,831	33,966	2,097,740	3,639,401	3,517,695	2,638,271	1,866,370	3,426,668	534,283
\$5,000 under \$6,000	384,394	29,195	2,208,748	3,866,156	3,942,492	2,956,870	2,106,550	5,340,628	874,000
\$6,000 under \$7,000	425,762	39,929	1,945,980	3,464,647	3,730,933	2,798,200	1,895,799	8,409,444	1,078,125
\$7,000 under \$8,000	397,648	38,654	1,710,817	3,062,278	3,594,286	2,518,710	1,699,039	7,714,874	1,261,430
\$8,000 under \$9,000	360,577	30,901	1,553,902	2,801,395	3,256,773	2,442,580	1,544,617	7,939,805	1,412,167
\$9,000 under \$10,000	332,562	30,524	1,231,859	2,253,900	2,681,414	2,018,561	1,231,859	7,407,504	1,350,931
\$10,000 under \$11,000	305,994	30,490	1,058,051	1,984,719	2,550,923	1,913,192	1,056,803	7,194,211	1,331,834
\$11,000 under \$12,000	320,179	34,628	878,910	1,710,087	2,106,280	1,579,710	876,910	6,770,678	1,274,282
\$12,000 under \$13,000	248,442	26,488	758,801	1,551,402	1,866,654	1,401,491	758,801	6,521,781	1,241,665
\$13,000 under \$14,000	222,914	26,032	649,495	1,391,335	1,634,507	1,225,880	649,495	6,122,942	1,186,575
\$14,000 under \$15,000	235,803	27,861	595,304	1,375,398	1,610,306	1,207,730	595,304	6,037,016	1,170,296
\$15,000 under \$20,000	713,560	95,706	1,608,467	4,188,756	4,795,314	3,596,486	1,608,467	19,733,923	3,924,853
\$20,000 under \$25,000	244,028	36,071	445,075	1,234,719	1,446,419	1,084,814	445,075	7,390,257	1,550,468
\$25,000 under \$30,000	43,725	6,783	79,423	221,749	260,019	195,014	79,423	1,724,237	393,519
\$30,000 or more	15,775	3,140	23,048	63,416	60,605	45,454	23,048	664,870	177,727
Taxable returns, total	5,060,704	527,053	17,934,546	34,198,861	33,575,601	25,161,701	17,934,546	101,095,870	18,924,254
No adjusted gross income	—	—	—	—	—	—	—	—	—
\$1 under \$1,000	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	2,985	227	3,318	5,663	5,318	2,498	3,318	1,000	149
\$2,000 under \$3,000	208,496	17,418	739,349	1,217,761	739,349	554,512	739,349	306,981	43,164
\$3,000 under \$4,000	402,645	31,238	1,740,094	2,985,957	1,764,176	1,338,132	1,740,094	1,856,654	272,853
\$4,000 under \$5,000	280,890	31,865	1,566,271	2,667,983	1,765,708	1,324,281	1,566,271	1,701,818	497,268
\$5,000 under \$6,000	338,719	25,057	1,715,061	2,906,637	2,046,746	1,535,060	1,715,061	4,938,646	815,764
\$6,000 under \$7,000	389,810	34,309	1,887,808	2,944,740	2,508,934	1,881,701	1,887,808	6,155,581	1,041,706
\$7,000 under \$8,000	397,648	38,654	1,637,100	2,912,187	2,901,489	2,175,367	1,637,100	7,202,923	1,251,268
\$8,000 under \$9,000	360,577	30,901	1,517,152	2,724,540	2,969,017	2,226,763	1,517,152	7,917,845	1,409,063
\$9,000 under \$10,000	331,762	30,261	1,223,098	2,266,299	2,616,742	1,962,557	1,223,098	7,397,794	1,349,539
\$10,000 under \$11,000	304,746	30,436	1,050,020	1,967,854	2,472,746	1,854,560	1,050,020	7,183,903	1,330,352
\$11,000 under \$12,000	320,179	34,628	875,662	1,707,466	2,092,552	1,569,414	875,662	6,788,897	1,274,025
\$12,000 under \$13,000	248,442	26,488	758,801	1,551,402	1,866,654	1,401,491	758,801	6,521,781	1,241,665
\$13,000 under \$14,000	222,914	26,032	649,495	1,391,335	1,634,507	1,225,880	649,495	6,122,942	1,186,575
\$14,000 under \$15,000	235,803	27,861	595,304	1,375,398	1,610,306	1,207,730	595,304	6,037,016	1,170,296
\$15,000 under \$20,000	713,560	95,706	1,608,467	4,188,756	4,795,314	3,596,486	1,608,467	19,733,923	3,924,853
\$20,000 under \$25,000	244,028	36,071	445,075	1,234,719	1,446,419	1,084,814	445,075	7,390,257	1,550,468
\$25,000 under \$30,000	43,725	6,783	79,423	221,749	260,019	195,014	79,423	1,724,237	393,519
\$30,000 or more	15,775	3,140	23,048	63,416	60,605	45,454	23,048	664,870	177,727
Total nontaxable returns	1,679,194	139,137	10,672,488	18,628,294	18,583,997	12,957,998	1,703,327	1,154,889	166,118
All returns, summary									
Under \$5,000	2,488,535	209,806	13,861,154	23,656,198	18,846,692	14,135,019	5,066,880	5,718,786	896,387
\$5,000 under \$10,000	1,900,943	169,203	8,651,306	15,449,377	16,979,879	12,734,908	8,477,864	34,372,255	5,978,766
\$10,000 under \$15,000	1,333,332	145,479	3,936,561	8,012,939	9,770,670	7,328,003	3,937,313	32,646,629	6,198,652
\$15,000 or more	1,017,088	141,699	2,156,013	5,708,640	6,562,357	4,921,768	2,156,013	29,513,088	6,046,567

Footnotes at end of table

Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Credit for contributions to candidates for public office		General tax credit		Earned income credit					
					Total		Used to offset income tax before credits		Refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns, total	710,182	16,696	16,637,873	2,094,167	3,252,568	665,292	1,250,675	131,454	2,500,086	533,838
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
\$1 under \$1,000	—	—	—	—	212,790	12,268	—	—	212,799	12,268
\$1,000 under \$2,000	—	—	22,322	378	363,538	55,893	—	—	363,539	55,893
\$2,000 under \$3,000	7,101	*38	1,294,778	36,032	322,940	80,778	*332	*8	322,940	80,778
\$3,000 under \$4,000	50,694	880	1,883,203	67,806	356,197	123,936	36,235	1,819	356,197	122,117
\$4,000 under \$5,000	60,030	1,225	1,866,370	89,407	456,840	157,723	166,586	18,421	456,840	139,302
\$5,000 under \$6,000	51,465	1,252	2,106,550	139,650	530,291	133,790	311,500	42,420	458,851	81,370
\$6,000 under \$7,000	82,486	1,689	1,895,799	165,613	521,841	78,074	394,643	48,956	255,187	29,117
\$7,000 under \$8,000	47,279	691	1,686,039	178,944	486,122	22,831	439,379	19,830	70,733	3,001
\$8,000 under \$9,000	65,335	1,250	1,544,617	186,847	—	—	—	—	—	—
\$9,000 under \$10,000	40,715	1,166	1,231,659	168,021	—	—	—	—	—	—
\$10,000 under \$11,000	53,559	1,671	1,056,803	161,401	—	—	—	—	—	—
\$11,000 under \$12,000	35,526	1,025	876,910	144,252	—	—	—	—	—	—
\$12,000 under \$13,000	38,249	877	756,801	133,105	—	—	—	—	—	—
\$13,000 under \$14,000	27,096	618	649,495	116,739	—	—	—	—	—	—
\$14,000 under \$15,000	34,170	847	595,304	108,349	—	—	—	—	—	—
\$15,000 under \$20,000	83,693	2,310	1,808,467	296,450	—	—	—	—	—	—
\$20,000 under \$25,000	27,300	1,005	445,075	82,011	—	—	—	—	—	—
\$25,000 under \$30,000	*2,898	*105	79,423	14,867	—	—	—	—	—	—
\$30,000 or more	*2,596	*56	23,048	4,215	—	—	—	—	—	—
Taxable returns, total	686,154	16,061	17,934,546	1,986,265	752,483	73,673	752,483	73,673	—	—
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	*3,318	*116	—	—	—	—	—	—
\$2,000 under \$3,000	7,101	*38	739,349	25,877	—	—	—	—	—	—
\$3,000 under \$4,000	45,219	815	1,740,094	62,156	—	—	—	—	—	—
\$4,000 under \$5,000	60,030	1,225	1,586,271	70,533	—	—	—	—	—	—
\$5,000 under \$6,000	46,974	1,127	1,715,061	107,088	—	—	—	—	—	—
\$6,000 under \$7,000	69,750	1,276	1,987,098	140,599	—	—	—	—	—	—
\$7,000 under \$8,000	44,295	657	1,637,100	169,485	—	—	—	—	—	—
\$8,000 under \$9,000	65,335	1,250	1,517,152	183,843	—	—	—	—	—	—
\$9,000 under \$10,000	40,715	1,166	1,223,098	166,826	—	—	—	—	—	—
\$10,000 under \$11,000	53,217	1,662	1,050,020	159,928	—	—	—	—	—	—
\$11,000 under \$12,000	35,526	1,025	875,862	143,995	—	—	—	—	—	—
\$12,000 under \$13,000	38,249	877	756,801	133,105	—	—	—	—	—	—
\$13,000 under \$14,000	27,096	618	649,495	116,739	—	—	—	—	—	—
\$14,000 under \$15,000	34,170	847	595,304	108,349	—	—	—	—	—	—
\$15,000 under \$20,000	83,693	2,310	1,808,467	296,450	—	—	—	—	—	—
\$20,000 under \$25,000	27,300	1,005	445,075	82,011	—	—	—	—	—	—
\$25,000 under \$30,000	*2,898	*105	79,423	14,867	—	—	—	—	—	—
\$30,000 or more	*2,596	*56	23,048	4,215	—	—	—	—	—	—
Total nontaxable returns	24,028	635	1,703,327	107,902	2,500,066	591,420	598,182	57,581	2,500,086	533,838
All returns, summary										
Under \$5,000	117,825	2,143	5,066,683	180,824	1,714,315	430,598	205,153	20,248	1,714,315	410,550
\$5,000 under \$10,000	287,280	6,008	8,477,864	839,175	1,538,254	234,694	1,145,522	111,206	785,771	123,468
\$10,000 under \$15,000	188,606	5,036	3,937,313	663,845	—	—	—	—	—	—
\$15,000 or more	116,477	3,479	2,156,013	397,544	—	—	—	—	—	—

Footnotes at end of table

Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Income tax after credits		Total tax liability		Taxpayments				Tax due at time of filing	
	Number of returns	Amount	Number of returns	Amount	Total ^a		Income tax withheld		Number of returns	Amount
					Number of returns	Amount	Number of returns	Amount		
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total	17,934,546	16,848,005	17,934,546	16,848,005	27,936,807	23,584,133	27,910,635	23,539,573	1,511,175	284,195
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
\$1 under \$1,000	—	—	—	—	2,611,327	118,046	2,611,327	117,114	—	—
\$1,000 under \$2,000	3,318	33	3,318	33	3,377,985	387,214	3,377,985	385,819	—	—
\$2,000 under \$3,000	739,349	17,248	739,349	17,249	2,870,906	634,972	2,870,573	633,717	35,645	818
\$3,000 under \$4,000	1,740,094	209,881	1,740,094	209,881	2,155,186	721,376	2,156,201	718,176	80,524	6,822
\$4,000 under \$5,000	1,586,271	425,210	1,586,271	425,210	2,053,561	965,834	2,030,577	963,885	67,273	8,126
\$5,000 under \$6,000	1,715,061	690,547	1,715,061	690,547	2,184,266	1,307,861	2,177,964	1,302,220	68,932	8,564
\$6,000 under \$7,000	1,687,808	861,867	1,687,808	861,867	1,925,281	1,441,552	1,918,979	1,438,600	86,636	7,139
\$7,000 under \$8,000	1,637,100	1,062,085	1,637,100	1,062,085	1,703,846	1,574,453	1,701,365	1,570,996	114,109	13,016
\$8,000 under \$9,000	1,517,152	1,223,969	1,517,152	1,223,969	1,553,902	1,724,530	1,550,519	1,723,039	86,919	11,108
\$9,000 under \$10,000	1,223,098	1,181,745	1,223,098	1,181,745	1,231,859	1,576,464	1,231,859	1,576,464	78,764	12,116
\$10,000 under \$11,000	1,050,020	1,188,762	1,050,020	1,188,762	1,055,413	1,524,761	1,053,822	1,522,722	74,364	10,413
\$11,000 under \$12,000	875,662	1,129,006	875,662	1,129,006	876,910	1,422,222	876,910	1,421,336	77,739	12,691
\$12,000 under \$13,000	758,801	1,107,684	758,801	1,107,684	757,553	1,378,176	757,553	1,378,176	64,733	10,899
\$13,000 under \$14,000	649,495	1,063,218	649,495	1,063,218	649,495	1,275,461	649,495	1,275,441	66,760	13,886
\$14,000 under \$15,000	595,304	1,061,101	595,304	1,061,101	595,304	1,278,097	595,304	1,278,097	59,319	11,855
\$15,000 under \$20,000	1,608,467	3,626,093	1,608,467	3,626,093	1,608,467	4,175,132	1,608,467	4,167,402	291,289	66,452
\$20,000 under \$25,000	445,075	1,467,451	445,075	1,467,451	445,075	1,547,177	445,075	1,542,401	172,670	53,336
\$25,000 under \$30,000	79,423	378,547	79,423	378,547	79,423	365,885	79,423	363,983	50,320	25,604
\$30,000 or more	23,048	173,453	23,048	173,453	23,048	164,457	23,048	160,837	13,179	11,109
Taxable returns, total	17,934,546	16,848,005	17,934,546	16,848,005	17,845,949	22,870,693	17,820,310	22,833,510	1,511,175	284,195
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	3,316	33	3,316	33	3,318	255	3,318	255	—	—
\$2,000 under \$3,000	739,349	17,249	739,349	17,249	714,652	192,321	714,652	191,784	35,645	818
\$3,000 under \$4,000	1,740,094	209,881	1,740,094	209,881	1,704,567	615,374	1,701,577	612,809	60,524	6,822
\$4,000 under \$5,000	1,586,271	425,210	1,586,271	425,210	1,574,334	815,942	1,571,350	813,933	67,273	8,126
\$5,000 under \$6,000	1,715,061	690,547	1,715,061	690,547	1,711,277	1,137,466	1,704,975	1,135,120	68,932	8,564
\$6,000 under \$7,000	1,687,808	861,867	1,687,808	861,867	1,684,025	1,352,525	1,677,723	1,348,174	86,636	7,139
\$7,000 under \$8,000	1,637,100	1,062,085	1,637,100	1,062,085	1,632,127	1,544,847	1,629,631	1,541,389	114,109	13,016
\$8,000 under \$9,000	1,517,152	1,223,969	1,517,152	1,223,969	1,517,152	1,712,793	1,514,188	1,711,301	86,919	11,108
\$9,000 under \$10,000	1,223,098	1,181,745	1,223,098	1,181,745	1,223,098	1,572,506	1,223,098	1,572,506	78,764	12,116
\$10,000 under \$11,000	1,050,020	1,188,762	1,050,020	1,188,762	1,047,282	1,521,008	1,045,791	1,518,520	74,364	10,413
\$11,000 under \$12,000	875,662	1,129,006	875,662	1,129,006	875,662	1,421,210	875,662	1,420,324	77,739	12,691
\$12,000 under \$13,000	758,801	1,107,684	758,801	1,107,684	757,553	1,378,176	757,553	1,376,176	64,733	10,899
\$13,000 under \$14,000	649,495	1,063,218	649,495	1,063,218	649,495	1,275,461	649,495	1,275,441	66,760	13,886
\$14,000 under \$15,000	595,304	1,061,101	595,304	1,061,101	595,304	1,278,097	595,304	1,278,097	59,319	11,855
\$15,000 under \$20,000	1,608,467	3,626,093	1,608,467	3,626,093	1,608,467	4,175,132	1,608,467	4,167,402	291,289	66,452
\$20,000 under \$25,000	445,075	1,467,451	445,075	1,467,451	445,075	1,547,177	445,075	1,542,401	172,670	53,336
\$25,000 under \$30,000	79,423	378,547	79,423	378,547	79,423	365,885	79,423	363,983	50,320	25,604
\$30,000 or more	23,048	173,453	23,048	173,453	23,048	164,457	23,048	160,837	13,179	11,109
Total nontaxable returns	—	—	—	—	10,090,650	1,513,438	10,090,525	1,506,463	—	—
All returns, summary	4,069,322	652,372	4,069,322	652,372	13,246,965	2,827,645	13,240,663	2,818,711	183,442	16,766
Under \$5,000	7,780,219	5,020,318	7,780,219	5,020,318	8,599,154	7,625,960	8,581,075	7,611,317	427,260	52,944
\$5,000 under \$10,000	3,929,282	5,529,771	3,929,282	5,529,771	3,934,675	6,878,717	3,932,084	6,875,322	362,915	58,944
\$10,000 under \$15,000	2,156,013	5,645,544	2,156,013	5,645,544	2,156,013	6,256,712	2,156,013	6,234,622	527,458	158,541

Footnotes at end of table

Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Tax paid with return		Balance due after remittance		Total overpayment		Overpayment refunded		Exemptions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Exemptions for taxpayers	
									Number of returns	Number of exemptions
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All returns, total	1,143,913	209,191	448,043	79,004	26,729,258	7,558,162	26,688,544	7,650,612	28,610,019	35,876,383
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	2,851,851	130,314	2,842,897	130,081	2,965	12,965
\$2,000 under \$3,000	—	—	—	—	3,404,577	443,075	3,400,792	442,861	3,504,646	3,720,152
\$3,000 under \$4,000	26,591	630	*8,954	*198	2,905,542	690,311	2,899,574	697,786	3,002,389	3,239,788
\$4,000 under \$5,000	63,698	5,605	*19,810	*1,218	2,145,231	640,837	2,143,221	640,837	2,228,533	2,456,717
\$5,000 under \$6,000	43,399	5,464	*23,874	*3,662	2,012,563	689,052	2,006,594	688,774	2,097,740	2,265,516
\$6,000 under \$7,000	35,798	4,432	35,625	5,133	2,139,815	717,948	2,136,821	716,229	2,208,748	2,655,859
\$7,000 under \$8,000	54,774	3,140	35,645	3,999	1,855,359	616,341	1,853,375	615,613	1,945,980	2,454,400
\$8,000 under \$9,000	69,534	6,657	61,798	6,359	1,586,708	528,381	1,591,233	526,617	1,710,617	2,188,385
\$9,000 under \$10,000	57,865	7,188	35,039	3,920	1,454,960	511,969	1,454,163	511,488	1,533,902	2,011,301
\$10,000 under \$11,000	55,241	7,516	31,983	4,600	1,152,095	406,835	1,153,096	406,935	1,231,859	1,687,806
\$11,000 under \$12,000	52,535	7,448	26,679	2,964	983,687	396,411	982,439	396,326	1,058,051	1,530,896
\$12,000 under \$13,000	58,930	7,966	22,443	4,725	799,171	305,308	797,923	305,387	878,910	1,296,908
\$13,000 under \$14,000	47,001	6,327	24,172	4,672	694,068	281,491	694,068	281,491	758,801	1,150,662
\$14,000 under \$15,000	70,613	10,491	19,639	3,495	562,735	226,228	562,735	226,228	649,495	1,013,230
\$15,000 under \$20,000	45,412	6,065	17,792	5,790	535,642	228,852	535,642	228,852	595,304	975,117
\$20,000 under \$25,000	245,530	54,190	57,381	14,301	1,313,853	617,591	1,313,853	617,480	1,608,467	2,845,422
\$25,000 under \$30,000	159,077	45,799	21,725	7,537	272,405	133,061	272,405	133,061	445,075	862,233
\$30,000 or more	47,432	23,799	*2,888	*1,805	29,103	12,943	29,103	12,943	79,423	157,257
	*10,583	*6,473	*2,596	*4,636	9,869	2,113	*8,571	*1,921	23,048	43,301
Taxable returns, total	1,143,913	209,191	448,043	79,004	16,418,903	5,510,884	16,396,896	5,506,905	17,934,546	23,522,221
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	26,591	630	*8,954	*198	*3,318	*222	*3,318	*222	*3,318	*3,318
\$4,000 under \$5,000	63,698	5,605	*19,810	*1,218	1,856,770	412,315	1,856,770	412,315	1,740,094	1,742,585
\$5,000 under \$6,000	43,399	5,464	*23,874	*3,662	1,518,998	399,856	1,513,029	399,581	1,586,271	1,683,814
\$6,000 under \$7,000	35,798	4,432	35,625	5,133	1,648,129	456,383	1,643,144	456,264	1,715,061	1,859,481
\$7,000 under \$8,000	54,774	3,140	35,645	3,999	1,601,172	497,797	1,598,188	497,069	1,687,208	1,994,192
\$8,000 under \$9,000	69,534	6,657	61,798	6,359	1,522,961	495,774	1,517,516	494,010	1,637,100	2,050,237
\$9,000 under \$10,000	57,865	7,188	35,039	3,920	1,428,233	499,932	1,427,453	499,751	1,517,152	1,938,600
\$10,000 under \$11,000	55,241	7,516	31,983	4,600	1,144,334	402,877	1,144,334	402,877	1,220,098	1,652,277
\$11,000 under \$12,000	52,535	7,448	26,679	2,964	975,656	362,659	974,408	362,574	1,050,020	1,514,834
\$12,000 under \$13,000	58,930	7,966	22,443	4,725	797,923	304,896	796,575	304,376	875,962	1,296,412
\$13,000 under \$14,000	47,001	6,327	24,172	4,672	694,068	281,491	694,068	281,491	758,801	1,150,662
\$14,000 under \$15,000	70,613	10,491	19,639	3,495	562,735	226,228	562,735	226,228	649,495	1,013,230
\$15,000 under \$20,000	45,412	6,065	17,792	5,790	535,642	228,852	535,642	228,852	595,304	975,117
\$20,000 under \$25,000	245,530	54,190	57,381	14,301	1,313,853	617,591	1,313,853	617,480	1,608,467	2,845,422
\$25,000 under \$30,000	159,077	45,799	21,725	7,537	272,405	133,061	272,405	133,061	445,075	862,233
\$30,000 or more	47,432	23,799	*2,888	*1,805	29,103	12,943	29,103	12,943	79,423	157,257
	*10,583	*6,473	*2,596	*4,636	9,869	2,113	*8,571	*1,921	23,048	43,301
Total nontaxable returns	—	—	—	—	10,310,355	2,047,278	10,291,648	2,043,707	10,675,473	12,354,962
All returns, summary:										
Under \$5,000	133,788	11,698	52,638	5,068	13,317,764	2,602,369	13,293,088	2,600,140	13,864,139	15,021,606
\$5,000 under \$10,000	273,012	28,304	200,090	24,011	8,210,961	2,781,174	8,198,717	2,776,782	8,651,306	10,977,751
\$10,000 under \$15,000	274,491	36,298	110,725	21,645	3,675,303	1,408,890	3,572,807	1,408,285	3,938,561	5,968,813
\$15,000 or more	462,622	130,261	84,590	28,280	1,625,230	795,709	1,625,932	795,406	2,156,013	3,908,213

Footnotes at end of table

Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Exemptions—Continued						Taxpayers with positive response to presidential election campaign fund question	
	Exemptions for age 65 or over		Exemptions for taxpayers' dependents		Exemptions other than age or blindness		Number of returns	Number of "Yes"—boxes checked
	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions		
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns, total	361,117	443,667	7,676,224	15,820,033	26,610,019	51,696,416	8,904,141	11,183,002
No adjusted gross income	—	—	2,985	8,955	2,985	11,940	2,985	2,985
\$1 under \$1,000	53,286	58,266	233,879	402,177	3,026,846	3,533,629	646,380	668,487
\$1,000 under \$2,000	35,734	43,301	393,103	646,136	3,504,646	4,368,286	911,120	956,733
\$2,000 under \$3,000	75,619	87,565	374,355	723,708	3,002,389	3,963,496	864,000	917,000
\$3,000 under \$4,000	47,414	50,399	421,317	744,427	2,229,533	3,201,144	714,574	761,298
\$4,000 under \$5,000	41,196	47,965	519,033	1,001,234	2,097,740	3,466,746	688,048	776,546
\$5,000 under \$6,000	31,453	45,383	629,162	1,241,251	2,208,748	3,897,110	744,013	901,642
\$6,000 under \$7,000	22,022	33,959	594,106	1,239,530	1,945,980	3,693,990	633,061	796,002
\$7,000 under \$8,000	5,969	5,969	565,689	1,160,929	1,710,817	3,349,313	573,351	720,347
\$8,000 under \$9,000	12,738	12,738	548,414	1,231,934	1,553,902	3,243,235	535,533	684,964
\$9,000 under \$10,000	11,776	11,776	487,910	1,011,832	1,231,859	2,679,638	439,346	599,135
\$10,000 under \$11,000	11,918	13,186	455,542	1,006,661	1,058,051	2,537,757	391,662	549,741
\$11,000 under \$12,000	9,079	10,327	367,885	797,045	876,910	2,095,953	315,198	460,352
\$12,000 under \$13,000	12,744	13,744	326,499	713,000	756,801	1,863,862	257,676	393,363
\$13,000 under \$14,000	1,733	1,875	285,233	618,154	648,495	1,631,384	210,169	311,667
\$14,000 under \$15,000	7,689	7,689	289,466	627,500	595,304	1,602,617	213,529	337,730
\$15,000 under \$20,000	5,651	5,651	873,141	1,944,241	1,608,467	4,789,663	562,698	961,650
\$20,000 under \$25,000	2,596	2,596	253,096	580,292	445,075	1,442,525	164,247	309,484
\$25,000 under \$30,000	—	—	46,638	102,762	79,423	260,019	26,187	52,374
\$30,000 or more	1,298	1,298	8,571	16,006	23,048	59,307	10,384	19,470
Taxable returns, total	143,276	160,635	4,941,838	9,861,883	17,934,546	33,404,204	6,127,363	7,993,669
No adjusted gross income	—	—	—	—	—	—	—	—
\$1 under \$1,000	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	3,318	3,318	—	—
\$2,000 under \$3,000	—	—	—	—	739,349	739,349	218,425	218,425
\$3,000 under \$4,000	11,443	11,443	30,148	30,148	1,740,094	1,772,733	586,797	586,797
\$4,000 under \$5,000	20,891	20,891	49,558	61,003	1,586,271	1,744,817	539,283	573,889
\$5,000 under \$6,000	14,729	17,713	146,421	169,552	1,715,061	2,029,033	579,169	639,615
\$6,000 under \$7,000	22,022	33,959	335,934	477,799	1,987,608	2,471,991	541,796	643,313
\$7,000 under \$8,000	5,969	5,969	491,972	841,299	1,837,100	2,891,536	547,465	674,583
\$8,000 under \$9,000	12,738	12,738	511,664	1,016,879	1,517,152	2,955,479	528,766	672,229
\$9,000 under \$10,000	11,776	11,776	479,149	952,689	1,223,098	2,604,966	435,502	591,567
\$10,000 under \$11,000	11,918	13,186	447,511	944,746	1,050,020	2,459,580	390,072	546,561
\$11,000 under \$12,000	9,079	10,327	366,637	785,813	875,862	2,082,225	315,198	460,352
\$12,000 under \$13,000	12,744	13,744	326,499	713,000	756,801	1,863,862	257,676	393,363
\$13,000 under \$14,000	1,733	1,875	285,233	618,154	649,495	1,631,384	210,169	311,667
\$14,000 under \$15,000	7,689	7,689	289,466	627,500	595,304	1,602,617	213,529	337,730
\$15,000 under \$20,000	5,651	5,651	873,141	1,944,241	1,608,467	4,789,663	562,698	961,650
\$20,000 under \$25,000	2,596	2,596	253,096	580,292	445,075	1,442,525	164,247	309,484
\$25,000 under \$30,000	—	—	46,638	102,762	79,423	260,019	26,187	52,374
\$30,000 or more	1,298	1,298	8,571	16,006	23,048	59,307	10,384	19,470
Total nontaxable returns	237,841	282,832	2,734,386	5,938,150	10,675,473	18,292,212	2,776,778	3,189,333
All returns, summary	598,957	726,467	12,618,060	25,798,183	37,285,492	70,000,628	11,680,919	14,332,341
Under \$5,000	253,451	267,496	1,944,672	3,526,637	13,864,199	18,550,243	3,827,107	4,083,061
\$5,000 under \$10,000	83,958	109,825	2,825,281	5,885,535	8,651,306	16,863,286	2,925,284	3,704,090
\$10,000 under \$15,000	34,163	36,801	1,724,625	3,762,560	3,938,561	9,731,373	1,388,234	2,052,853
\$15,000 or more	9,545	9,545	1,811,646	2,643,301	2,156,013	6,551,514	763,516	1,342,798

* Estimate should be used with caution because of the small number of sample returns on which it is based.

Includes \$1,782,000 of "other income" reported on 1,938 returns.

Includes 19,515 exemptions for blindness reported on 19,515 returns.

Includes \$9,840,000 of "excess social security taxes withheld" reported on 97,889 returns.

Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Tax status and size of income under alternative concepts	Number of returns	Amount of income	Tax preferences excluded from adjusted gross income ¹		Investment interest per income concept ²		Adjusted gross income less deficit	Deductions per income concept ³		
			Number of returns	Amount	Number of returns	Amount		Total	Interest ⁴	
									Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Part I—All Returns										
Size of adjusted gross income										
Total	84,670,369	1,053,895,687	15,873,979	23,237,533	14,124,505	5,523,455	1,053,895,687	247,644,764	23,366,640	43,415,463
Under \$200,000	84,628,628	1,038,163,816	15,634,297	19,528,766	14,095,455	4,998,573	1,038,163,816	244,215,227	23,334,141	42,744,316
\$200,000 under \$500,000	36,357	1,071,295	34,324	1,802,773	25,175	10,771,295	1,071,295	2,069,621	28,282	436,995
\$500,000 under \$1,000,000	4,047	2,694,559	3,937	832,303	2,875	104,034	2,694,559	648,211	3,155	123,402
\$1,000,000 or more	1,357	2,866,017	1,321	1,073,891	1,000	100,069	2,866,017	711,704	1,062	110,748
Size of expanded income⁵										
Total	84,670,369	1,071,352,198	15,873,979	23,237,533	14,130,764	5,781,032	1,053,895,687	241,863,731	21,625,854	37,834,431
Under \$200,000	84,616,802	1,049,187,700	15,622,426	17,906,854	14,274,085	5,271,264	1,036,552,129	238,651,821	21,602,127	37,486,350
\$200,000 under \$500,000	45,154	12,758,539	43,165	2,261,982	30,783	306,043	10,602,597	1,866,695	20,533	122,774
\$500,000 under \$1,000,000	5,942	3,969,870	5,833	1,108,922	4,091	98,008	2,958,955	586,610	2,395	16,514
\$1,000,000 or more	2,491	5,436,081	2,455	1,959,775	1,805	105,699	5,382,005	756,404	999	8,803
Size of adjusted gross income plus tax preferences										
Total	84,670,369	1,077,133,220	15,873,979	23,237,533	14,130,764	5,781,032	1,053,895,687	247,644,764	23,366,640	43,415,463
Under \$200,000	84,613,877	1,053,800,952	15,619,546	17,792,498	14,271,160	5,132,025	1,036,008,453	243,672,905	23,322,696	42,600,747
\$200,000 under \$500,000	47,597	13,443,554	45,564	2,311,865	33,226	375,927	1,131,089	2,298,578	36,940	506,106
\$500,000 under \$1,000,000	6,293	4,197,436	6,183	1,232,392	4,442	127,218	3,065,044	740,134	4,900	148,810
\$1,000,000 or more	2,822	5,691,279	2,586	2,000,778	1,936	146,282	5,690,501	932,146	2,093	156,800
Size of adjusted gross income less investment interest										
Total	84,670,369	1,048,372,231	15,873,979	23,237,533	14,124,505	5,523,455	1,053,895,687	242,121,308	21,676,949	37,892,008
Under \$200,000	84,631,043	1,033,578,599	15,636,667	19,660,953	14,097,870	5,141,243	1,038,719,842	238,339,036	21,659,346	37,783,976
\$200,000 under \$500,000	34,311	9,587,445	32,322	1,750,513	23,129	250,720	9,838,165	1,683,442	15,707	106,548
\$500,000 under \$1,000,000	3,763	2,504,110	3,854	796,241	2,591	80,520	2,573,630	514,397	1,451	13,592
\$1,000,000 or more	1,272	2,702,077	1,236	1,029,726	915	61,973	2,764,050	584,432	445	8,594
Part II—Taxable Returns										
Size of adjusted gross income										
Total	64,421,367	1,004,445,707	13,577,761	21,297,126	13,609,168	5,220,080	1,004,445,707	207,525,968	22,337,557	41,287,122
Under \$200,000	64,379,674	986,737,123	13,538,236	17,590,393	13,580,167	4,703,631	986,737,123	204,123,591	22,305,112	40,829,196
\$200,000 under \$500,000	36,297	1,015,184	34,273	1,801,500	25,131	114,457	1,015,184	2,048,284	28,213	426,464
\$500,000 under \$1,000,000	**5,396	**5,554,400	**5,252	**1,905,233	**3,870	**201,993	**5,554,400	**1,354,093	**4,232	**231,458
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**
Size of expanded income⁵										
Total	64,421,367	1,020,289,184	13,577,761	21,297,126	13,789,032	5,453,730	1,004,445,707	202,072,239	20,875,748	36,833,392
Under \$200,000	64,387,868	998,155,803	13,526,387	15,850,159	13,752,398	4,947,322	987,119,967	198,906,729	20,651,508	35,687,458
\$200,000 under \$500,000	45,081	12,738,553	43,100	2,255,716	30,743	303,820	10,786,758	1,821,817	**22,911	**137,132
\$500,000 under \$1,000,000	**8,417	**9,394,547	**8,274	**3,096,252	4,086	96,888	**6,538,983	**1,341,582	**	**
\$1,000,000 or more	**	**	**	**	1,805	105,699	**	**	699	8,803
Size of adjusted gross income plus tax preferences										
Total	64,421,367	1,025,742,833	13,577,761	21,297,126	13,789,032	5,453,730	1,004,445,707	207,525,968	22,337,557	41,287,122
Under \$200,000	64,384,969	1,002,452,763	13,523,531	15,859,342	13,749,498	4,813,999	986,583,421	203,615,435	22,293,690	40,496,104
\$200,000 under \$500,000	47,503	13,416,592	45,479	2,305,449	33,165	369,560	11,111,144	2,245,839	36,883	499,116
\$500,000 under \$1,000,000	**6,895	**9,873,477	**6,751	**3,122,335	**6,369	**270,171	**6,751,142	**1,664,694	**6,984	**301,902
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**
Size of adjusted gross income less investment interest										
Total	64,421,367	999,225,627	13,577,761	21,297,126	13,609,168	5,220,080	1,004,445,707	202,305,888	20,723,546	36,087,042
Under \$200,000	64,382,063	984,445,503	13,540,581	17,721,406	13,562,556	4,839,853	989,285,355	199,538,486	20,705,959	35,941,307
\$200,000 under \$500,000	34,274	9,577,365	32,393	1,749,653	**25,697	**719,255	9,826,510	1,871,376	15,681	103,592
\$500,000 under \$1,000,000	**5,030	**5,202,739	**4,887	**1,826,067	**	**	**5,333,842	**1,096,004	1,451	13,592
\$1,000,000 or more	**	**	**	**	915	61,973	**	**	445	8,594

Footnotes at end of table.

Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars

Figures are estimates based on samples—money amounts are in thousands of dollars										
Tax status and size of income under alternative concepts	Number of returns	Amount of income	Tax preferences excluded from adjusted gross income ¹		Investment interest per income concept ²		Adjusted gross income less deficit	Deductions per income concept ³		
			Number of returns	Amount	Number of returns	Amount		Total	Interest ⁴	
									Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Part III—Nontaxable Returns										
Size of adjusted gross income										
Total	20,249,022	48,448,980	2,096,116	1,940,407	515,337	303,375	48,448,980	40,116,795	1,029,083	2,126,342
Under \$200,000	20,248,954	49,426,693	2,096,061	1,938,373	515,288	294,942	49,426,693	40,091,636	1,029,029	2,115,120
\$200,000 under \$500,000	60	17,111	51	1,273	44	6,324	17,111	21,337	49	10,530
\$500,000 under \$1,000,000	**8	**6,176	**6	**790	**2	**2,169	**6,176	**5,822	**5	**2,691
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**
Size of expanded income⁵										
Total	20,249,022	51,063,084	2,096,118	1,940,407	521,732	327,303	48,448,980	38,781,493	950,206	1,801,039
Under \$200,000	20,248,933	51,031,896	2,096,039	1,923,695	521,687	323,961	49,432,162	39,743,093	950,189	1,798,892
\$200,000 under \$500,000	73	19,883	65	6,266	40	2,222	15,840	44,878	**17	**2,147
\$500,000 under \$1,000,000	**16	**11,305	**14	**10,447	5	1,119	**1,978	**3,522	**	**
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**
Size of adjusted gross income plus tax preferences										
Total	20,249,022	51,390,387	2,096,118	1,940,407	521,732	327,303	48,448,980	40,116,795	1,029,083	2,126,342
Under \$200,000	20,248,908	51,348,188	2,096,015	1,923,156	521,662	318,026	49,425,032	40,057,470	1,028,008	2,114,643
\$200,000 under \$500,000	94	26,961	85	6,417	61	5,967	20,545	53,739	66	9,990
\$500,000 under \$1,000,000	**20	**15,237	**18	**10,834	**10	**3,309	**4,403	**7,586	**9	**3,709
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**
Size of adjusted gross income less investment interest										
Total	20,249,022	48,146,604	2,096,118	1,940,407	515,337	303,375	48,448,980	38,615,420	953,403	1,824,966
Under \$200,000	20,248,980	49,133,097	2,096,086	1,939,547	515,314	301,390	49,434,487	39,800,568	953,387	1,822,669
\$200,000 under \$500,000	37	10,059	29	860	**23	**1,985	11,655	12,066	16	2,297
\$500,000 under \$1,000,000	**5	**3,448	**3	**769	**	**	**3,837	**2,786	**	**
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**

Footnotes at end of table

Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Tax status and size of income under alternative concepts	Deductions per income concept—Continued									
	Taxes		Contributions		Medical and dental expenses		Total miscellaneous deductions		Standard deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Part I—All Returns										
Size of adjusted gross income										
Total	25,860,608	49,610,062	24,434,659	16,792,387	19,062,751	12,159,556	21,771,915	11,913,508	58,172,237	113,753,786
Under \$200,000	25,919,449	48,471,446	24,394,348	15,598,444	19,040,403	12,122,313	21,735,330	11,536,328	58,171,710	113,752,378
\$200,000 under \$500,000	35,813	752,072	35,050	614,082	19,451	32,620	31,700	232,560	479	1,282
\$500,000 under \$1,000,000	4,004	203,055	3,933	245,327	2,204	3,712	3,645	72,015	37	100
\$1,000,000 or more	1,342	183,489	1,326	346,524	693	911	1,242	70,905	11	28
Size of expanded income¹										
Total	25,860,608	49,610,062	24,434,659	16,792,387	19,062,751	12,159,556	21,771,915	11,913,508	58,172,237	113,753,786
Under \$200,000	25,808,495	48,337,437	24,383,903	15,474,516	19,033,526	12,115,668	21,726,050	11,487,245	58,171,055	113,750,606
\$200,000 under \$500,000	43,851	807,506	42,664	638,943	24,487	36,219	38,371	298,332	1,088	2,931
\$500,000 under \$1,000,000	5,818	224,371	5,680	263,351	3,440	6,134	5,246	76,252	70	188
\$1,000,000 or more	2,444	240,748	2,412	415,577	1,296	1,534	2,248	91,680	24	63
Size of adjusted gross income plus tax preferences										
Total	25,860,608	49,610,062	24,434,659	16,792,387	19,062,751	12,159,556	21,771,915	11,913,508	58,172,237	113,753,786
Under \$200,000	25,805,570	48,298,544	24,381,059	15,441,021	19,031,800	12,113,301	21,723,356	11,468,586	58,171,055	113,750,606
\$200,000 under \$500,000	46,294	830,740	45,034	652,460	25,938	38,197	40,688	286,144	1,088	2,931
\$500,000 under \$1,000,000	6,169	231,113	6,025	272,166	3,643	6,445	5,576	81,410	70	188
\$1,000,000 or more	2,575	249,665	2,541	426,738	1,370	1,612	2,375	97,268	24	63
Size of adjusted gross income less investment interest										
Total	25,860,608	49,610,062	24,434,659	16,792,387	19,062,751	12,159,556	21,771,915	11,913,508	58,172,237	113,753,786
Under \$200,000	25,821,859	48,512,558	24,396,694	15,824,630	19,041,697	12,124,519	21,737,606	11,560,975	58,171,710	113,752,378
\$200,000 under \$500,000	33,712	726,967	33,065	597,756	18,386	30,772	29,771	220,796	479	1,282
\$500,000 under \$1,000,000	3,720	192,674	3,655	288,117	2,037	3,549	3,377	68,066	37	100
\$1,000,000 or more	1,257	177,842	1,245	333,884	652	715	1,161	63,369	11	28
Part II—Taxable Returns										
Size of adjusted gross income										
Total	24,559,315	48,078,667	23,334,173	16,080,691	17,931,901	10,078,512	20,876,913	11,144,996	39,821,227	80,655,981
Under \$200,000	24,518,216	46,941,495	23,293,915	14,876,437	17,909,582	10,041,496	20,840,396	10,780,395	39,820,700	80,654,571
\$200,000 under \$500,000	35,759	750,953	35,003	612,884	19,425	32,403	31,649	224,297	479	1,282
\$500,000 under \$1,000,000	**5,340	**386,220	**5,255	**591,389	**2,894	**4,614	**4,878	**140,303	37	100
\$1,000,000 or more	**	**	**	**	**	**	**	**	11	28
Size of expanded income¹										
Total	24,559,315	48,078,667	23,334,173	16,080,691	17,931,901	10,078,512	20,876,913	11,144,996	39,821,227	80,655,981
Under \$200,000	24,507,279	46,807,499	23,283,481	14,793,297	17,902,728	10,034,786	20,821,104	10,732,885	**39,821,33	**80,655,730
\$200,000 under \$500,000	48,208	829,184	44,955	627,048	25,678	37,918	38,322	247,080	479	1,282
\$500,000 under \$1,000,000	**6,734	**464,975	**6,087	**676,445	**	**	**7,487	**165,051	70	188
\$1,000,000 or more	**	**	**	**	1,298	1,534	**	**	24	63
Size of adjusted gross income plus tax preferences										
Total	24,559,315	48,078,667	23,334,173	16,080,691	17,931,901	10,078,512	20,876,913	11,144,996	39,821,227	80,655,981
Under \$200,000	24,504,373	46,769,061	23,280,661	14,760,228	17,901,014	10,032,546	20,828,434	10,714,694	**39,821,133	**80,655,730
\$200,000 under \$500,000	24,520,630	46,862,147	23,296,236	14,914,194	17,910,864	10,040,576	20,842,640	10,802,674	39,820,700	80,654,571
\$500,000 under \$1,000,000	33,741	726,136	33,040	596,973	**20,385	**34,221	29,740	212,763	479	1,282
\$1,000,000 or more	**4,974	**370,383	**4,897	**569,523	**	**	**4,533	**129,560	37	100
\$1,000,000 or more	**	**	**	**	652	715	**	**	11	28

Footnotes at end of table

Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars

Tax status and size of income under alternative concepts	Deductions per income concept—Continued									
	Taxes		Contributions		Medical and dental expenses		Total miscellaneous deductions		Standard deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Part III—Nontaxable Returns										
Size of adjusted gross income										
Total	1,301,293	1,531,395	1,100,486	711,696	1,130,950	2,081,043	895,002	768,512	16,351,010	32,897,807
Under \$200,000	1,301,233	1,529,951	1,100,433	710,008	1,130,821	2,080,817	894,944	757,933	16,351,010	32,897,807
200,000 under \$500,000	54	1,120	47	1,208	26	217	51	8,263	—	—
500,000 under \$1,000,000	**6	**325	**6	**480	**3	**9	**7	**2,316	—	—
1,000,000 or more	**	**	**	**	**	**	**	**	—	—
Size of expanded income¹										
Total	1,301,293	1,531,395	1,100,486	711,696	1,130,950	2,081,043	895,002	768,512	16,351,010	32,897,807
Under \$200,000	1,301,222	1,529,937	1,100,422	681,219	1,130,798	2,080,880	894,946	754,359	**18,351,010	**32,897,807
200,000 under \$500,000	65	1,319	59	29,994	**52	**163	49	11,272	**	**
500,000 under \$1,000,000	**6	**145	**5	**484	**	**	**7	**2,881	—	—
1,000,000 or more	**	**	**	**	—	—	**	**	—	—
Size of adjusted gross income plus tax preferences										
Total	1,301,293	1,531,395	1,100,486	711,696	1,130,950	2,081,043	895,002	768,512	16,351,010	32,897,807
Under \$200,000	1,301,197	1,529,483	1,100,398	680,793	1,130,796	2,080,754	894,924	753,992	**18,351,010	**32,897,807
200,000 under \$500,000	86	1,556	79	30,413	50	279	69	11,498	**	**
500,000 under \$1,000,000	**10	**335	**9	**491	**4	**10	**9	**3,022	—	—
1,000,000 or more	**	**	**	**	**	**	**	**	—	—
Size of adjusted gross income less investment interest										
Total	1,301,293	1,531,395	1,100,486	711,696	1,130,950	2,081,043	895,002	768,512	16,351,010	32,897,807
Under \$200,000	1,301,259	1,530,411	1,100,458	710,436	1,130,833	2,080,943	894,966	758,301	16,351,010	32,897,807
200,000 under \$500,000	31	849	25	783	**17	**100	31	8,036	—	—
500,000 under \$1,000,000	**3	**134	**2	**476	**	**	**5	**2,175	—	—
1,000,000 or more	**	**	**	**	—	—	**	**	—	—

Footnotes at end of table

Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax status and size of income under alternative concepts	Exemptions (amount)		Taxable income		Income tax before credits (including additional tax for tax preferences)		Tax credits				Total income tax
	Number of returns	Amount	Number of returns	Amount	Total		Foreign tax credit				
					Number of returns	Amount	Number of returns	Amount			
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
Part I—All Returns											
Size of adjusted gross income											
Total	161,830,453	68,716,772	674,866,988	68,738,039	154,534,530	68,723,881	12,732,959	255,748	427,627	141,801,470	
Under \$200,000	161,719,099	68,675,223	662,653,507	68,696,323	147,354,483	68,682,332	12,554,407	249,040	360,771	134,799,974	
\$200,000 under \$500,000	97,414	36,169	8,021,043	36,317	4,385,422	36,189	99,653	5,410	26,183	4,265,569	
\$500,000 under \$1,000,000	10,457	4,012	2,040,753	4,043	1,302,806	4,012	34,752	307	14,029	1,268,055	
\$1,000,000 or more	3,484	1,348	2,151,684	1,356	1,491,816	1,348	43,946	392	26,644	1,447,672	
Size of expanded income¹											
Total	161,830,453	68,716,772	674,866,988	68,738,039	154,534,530	68,723,881	12,732,959	255,749	427,627	141,801,470	
Under \$200,000	161,688,284	68,663,905	661,301,460	68,684,524	146,555,801	68,671,014	12,521,265	247,679	352,981	134,034,434	
\$200,000 under \$500,000	120,549	44,567	8,566,896	45,095	4,599,894	44,567	113,162	6,341	32,585	4,477,732	
\$500,000 under \$1,000,000	15,284	5,841	2,272,557	5,930	1,434,163	5,841	38,840	1,128	12,457	1,395,323	
\$1,000,000 or more	6,336	2,439	2,724,075	2,490	1,953,872	2,439	59,691	603	29,604	1,893,981	
Size of adjusted gross income plus tax preferences											
Total	161,830,453	68,716,772	674,866,988	68,738,039	154,534,530	68,723,881	12,732,959	255,749	427,627	141,801,470	
Under \$200,000	161,679,854	68,661,137	661,004,835	68,681,618	146,406,125	68,668,246	12,515,856	247,279	351,825	133,890,165	
\$200,000 under \$500,000	127,725	46,933	8,771,481	47,522	4,690,207	46,933	116,037	6,646	33,363	4,564,170	
\$500,000 under \$1,000,000	16,172	6,142	2,325,866	6,280	1,464,285	6,142	39,540	1,181	11,859	1,424,746	
\$1,000,000 or more	6,702	2,560	2,764,807	2,619	1,983,913	2,560	61,524	641	30,580	1,922,389	
Size of adjusted gross income less investment interest											
Total	161,830,453	68,716,772	674,866,988	68,738,039	154,534,530	68,723,881	12,732,959	255,749	427,627	141,801,470	
Under \$200,000	161,725,829	68,677,522	662,948,041	68,698,716	147,513,471	68,684,831	12,560,697	249,412	362,618	134,952,672	
\$200,000 under \$500,000	91,685	34,228	7,821,823	34,288	4,292,795	34,228	96,015	5,117	24,672	4,196,781	
\$500,000 under \$1,000,000	9,678	3,753	1,982,209	3,761	1,265,894	3,753	34,016	854	14,506	1,231,678	
\$1,000,000 or more	3,260	1,269	2,114,916	1,272	1,462,370	1,269	42,231	366	25,831	1,420,138	
Part II—Taxable Returns											
Size of adjusted gross income											
Total	128,045,277	64,404,440	669,416,468	64,421,367	153,617,088	64,407,209	11,815,517	233,887	356,614	141,801,470	
Under \$200,000	127,934,102	64,362,914	657,208,138	64,379,674	146,440,059	64,365,683	11,639,983	227,193	292,712	134,799,974	
\$200,000 under \$500,000	97,254	36,169	8,018,224	36,297	4,363,820	36,169	98,251	5,398	24,645	4,265,569	
\$500,000 under \$1,000,000	**13,922	**5,357	**4,190,105	**5,396	**2,793,209	**5,357	**77,283	**1,296	**39,257	1,268,055	
\$1,000,000 or more										1,447,672	
Size of expanded income¹											
Total	128,045,277	64,404,440	669,416,468	64,421,367	153,617,088	64,407,209	11,815,517	233,887	356,614	141,801,470	
Under \$200,000	127,903,325	64,351,590	655,855,935	64,367,869	145,641,335	64,354,359	11,606,799	225,831	284,922	134,034,434	
\$200,000 under \$500,000	120,371	44,573	8,566,233	45,081	4,589,353	44,573	111,662	6,330	31,047	4,477,732	
\$500,000 under \$1,000,000	**21,582	**8,277	**4,994,300	**8,417	**3,386,420	**8,277	**97,115	**1,726	**40,645	1,395,323	
\$1,000,000 or more										1,893,981	
Size of adjusted gross income plus tax preferences											
Total	128,045,277	64,404,440	669,416,468	64,421,367	153,617,088	64,407,209	11,815,517	233,887	356,614	141,801,470	
Under \$200,000	127,894,969	64,348,828	655,559,466	64,364,969	145,491,701	64,351,597	11,601,434	225,432	283,766	133,690,165	
\$200,000 under \$500,000	127,481	46,914	8,788,671	47,503	4,678,607	46,914	114,437	6,636	31,824	4,564,170	
\$500,000 under \$1,000,000	**22,827	**8,688	**5,086,351	**8,895	**3,446,780	**8,688	**96,645	**1,819	**41,924	1,424,746	
\$1,000,000 or more										1,922,389	
Size of adjusted gross income less investment interest											
Total	128,045,277	64,404,440	669,416,468	64,421,367	153,617,088	64,407,209	11,815,517	233,887	356,614	141,801,470	
Under \$200,000	127,940,752	64,365,207	657,502,516	64,382,063	146,589,005	64,367,976	11,646,231	227,564	294,559	134,952,672	
\$200,000 under \$500,000	91,597	34,214	7,819,159	34,274	4,291,235	34,214	94,454	5,106	23,134	4,196,781	
\$500,000 under \$1,000,000	**12,929	**5,019	**4,094,793	**5,030	**2,726,648	**5,019	**74,832	**1,217	**38,922	1,268,055	
\$1,000,000 or more										1,447,672	

Footnotes at end of table

Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax status and size of income under alternative concepts	Exemptions (amount)	Taxable income		Income tax before credits (including additional tax for tax preferences)		Tax credits				Total income tax
		Number of returns	Amount	Number of returns	Amount	Total		Foreign tax credit		
						Number of returns	Amount	Number of returns	Amount	
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Part III—Nontaxable Returns										
Size of adjusted gross income										
Total	33,785,176	4,312,332	5,450,520	4,316,872	917,442	4,316,872	917,442	21,862	71,013	—
Under \$200,000	33,784,997	4,312,309	5,445,369	4,316,649	914,424	4,316,649	914,424	21,847	68,059	—
\$200,000 under \$500,000	160	20	2,820	20	1,602	20	1,602	12	1,538	—
\$500,000 under \$1,000,000	**19	**3	**2,332	**3	**1,416	**3	**1,416	**3	**1,416	—
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	—
Size of expanded income^a										
Total	33,785,176	4,312,332	5,450,520	4,316,872	917,442	4,316,872	917,442	21,862	71,013	—
Under \$200,000	33,784,959	4,312,315	5,445,525	4,316,655	914,466	4,316,655	914,466	21,848	68,059	—
\$200,000 under \$500,000	178	14	2,663	14	1,560	14	1,560	11	1,538	—
\$500,000 under \$1,000,000	**40	**3	**2,332	**3	**1,416	**3	**1,416	**3	**1,416	—
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	—
Size of adjusted gross income plus tax preferences										
Total	33,785,176	4,312,332	5,450,520	4,316,872	917,442	4,316,872	917,442	21,862	71,013	—
Under \$200,000	33,784,885	4,312,309	5,445,369	4,316,649	914,424	4,316,649	914,424	21,847	68,059	—
\$200,000 under \$500,000	244	19	2,810	19	1,600	19	1,600	12	1,538	—
\$500,000 under \$1,000,000	**46	**4	**2,341	**4	**1,418	**4	**1,418	**3	**1,416	—
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	—
Size of adjusted gross income less investment interest										
Total	33,785,176	4,312,332	5,450,520	4,316,872	917,442	4,316,872	917,442	21,862	71,013	—
Under \$200,000	33,785,078	4,312,315	5,445,525	4,316,655	914,466	4,316,655	914,466	21,848	68,059	—
\$200,000 under \$500,000	89	14	2,663	14	1,560	14	1,560	11	1,538	—
\$500,000 under \$1,000,000	**10	**3	**2,332	**3	**1,416	**3	**1,416	**3	**1,416	—
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	—

^aIdentifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.^bThe sum of one-half excess net long-term capital gains over short-term capital losses, dividend exclusion and, to the extent reported, other tax preferences from Form 4625. However, excess itemized deductions are not included in this concept.^cInvestment interest, for the purpose of this table, is defined as interest deducted (excluding home mortgage interest) limited to the amount of investment income.^dIn the case of the "Adjusted gross income" and "Adjusted gross income plus tax preferences" lines, this is total deductions as transcribed from the tax return. In the case of the "Expanded income" and the "Adjusted gross income less investment interest" lines, this is total deductions minus investment interest.^eIn the case of the "Adjusted gross income" and "Adjusted gross income plus tax preferences" lines, this is interest deducted as transcribed from the return. In the case of the "Expanded income" and the "Adjusted gross income less investment interest" lines, this is interest deducted minus investment interest.^fAdjusted gross income plus tax preferences minus investment interest.^gAmount less than \$500.

NOTE: Detail may not add to total because of rounding.

Table 1.12—Selected Income Items by Size of Specified Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of specified income	Adjusted gross income		Deficit ¹		Salaries and wages (gross)		Business and profession			
							Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	84,123,626	1,060,805,896	546,763	6,910,119	75,510,735	800,998,631	5,744,547	50,326,842	1,803,263	5,829,381
\$1 under \$1,000	4,248,194	2,427,174	170,747	53,323	5,002,073	2,704,950	1,287,724	558,958	841,907	343,247
\$1,000 under \$2,000	5,244,990	7,760,036	89,294	126,550	5,237,012	7,721,890	377,339	1,075,078	342,983	493,128
\$2,000 under \$3,000	5,031,575	12,372,750	46,212	114,718	4,880,501	12,183,120	541,146	1,336,827	176,693	434,689
\$3,000 under \$4,000	4,531,521	15,885,319	36,846	129,903	3,847,275	13,436,090	399,063	1,390,857	105,138	362,728
\$4,000 under \$5,000	4,331,708	19,541,497	23,574	106,518	3,630,599	16,397,302	331,320	1,485,364	74,786	334,158
\$5,000 under \$6,000	4,634,358	25,392,773	21,332	116,936	3,923,098	21,487,168	256,830	1,407,920	56,256	307,374
\$6,000 under \$7,000	4,285,839	27,888,054	14,320	92,856	3,636,967	23,617,818	220,668	1,431,517	41,167	266,309
\$7,000 under \$8,000	3,946,419	29,369,451	14,599	109,130	3,399,870	24,936,731	190,686	1,423,194	25,790	191,407
\$8,000 under \$9,000	3,679,057	31,248,420	8,963	75,409	3,266,810	27,755,888	178,397	1,513,372	24,860	211,141
\$9,000 under \$10,000	3,367,283	31,937,640	7,168	68,106	2,967,668	28,151,780	151,733	1,439,871	17,751	168,100
\$10,000 under \$11,000	3,219,533	33,785,374	9,978	104,170	2,897,466	30,395,884	132,540	1,386,829	14,809	155,054
\$11,000 under \$12,000	2,915,971	33,515,802	7,281	64,181	2,689,986	30,614,826	112,051	1,267,745	9,206	105,664
\$12,000 under \$13,000	2,927,596	36,584,869	5,356	66,507	2,572,224	32,159,925	100,745	1,258,195	8,843	110,690
\$13,000 under \$14,000	2,757,510	37,262,225	7,208	96,962	2,543,555	34,324,231	92,112	1,243,100	6,073	82,381
\$14,000 under \$15,000	2,730,738	39,599,285	8,801	128,450	2,530,189	36,681,878	79,272	1,148,962	4,957	71,798
\$15,000 under \$20,000	11,197,191	194,184,453	16,454	287,029	10,242,203	177,348,737	288,629	4,988,466	18,006	312,304
\$20,000 under \$25,000	6,649,622	147,891,145	11,577	259,916	6,001,487	133,491,894	179,532	4,002,391	9,250	205,139
\$25,000 under \$30,000	3,629,532	98,784,280	10,703	294,073	3,051,602	82,872,282	119,585	3,283,691	7,235	194,333
\$30,000 under \$50,000	3,639,090	132,893,380	17,327	658,972	2,702,666	97,271,380	215,911	8,187,790	10,043	360,768
\$50,000 under \$100,000	948,034	62,415,723	10,597	74,659	505,062	32,835,907	109,544	7,216,155	4,723	325,296
\$100,000 under \$200,000	195,142	24,173,611	4,940	677,628	83,972	10,834,018	16,791	2,161,464	1,756	240,125
\$200,000 under \$500,000	36,357	10,171,295	2,387	728,967	11,845	3,204,685	2,560	701,348	818	239,915
\$500,000 under \$1,000,000	4,047	2,694,559	656	452,615	633	404,753	270	178,575	144	98,765
\$1,000,000 or more	1,357	2,866,017	443	1,332,441	143	265,495	99	219,177	81	184,868

Size of specified income	Farm				Partnership			
	Net profit		Net loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	1,341,589	10,338,735	1,477,601	6,982,954	1,598,473	19,660,207	1,014,306	7,977,737
\$1 under \$1,000	368,164	151,751	412,285	188,326	444,262	141,036	451,182	171,394
\$1,000 under \$2,000	178,162	261,014	321,356	468,562	176,873	263,785	165,928	235,676
\$2,000 under \$3,000	109,779	269,801	189,104	464,637	105,030	255,473	95,970	234,256
\$3,000 under \$4,000	76,571	265,545	143,548	522,342	84,747	230,991	44,123	152,906
\$4,000 under \$5,000	65,679	296,018	86,441	384,573	59,802	269,535	32,330	143,411
\$5,000 under \$6,000	59,775	329,894	70,458	382,964	53,425	291,979	25,631	139,955
\$6,000 under \$7,000	47,870	311,627	43,995	284,354	60,793	395,855	102,793	157,764
\$7,000 under \$8,000	43,021	321,927	28,777	214,561	47,967	360,256	19,348	145,692
\$8,000 under \$9,000	31,304	268,176	22,475	276,418	36,745	309,182	14,860	129,990
\$9,000 under \$10,000	33,796	319,056	19,845	189,002	37,876	361,128	12,246	115,348
\$10,000 under \$11,000	30,359	317,466	14,233	149,393	32,559	344,393	10,468	108,837
\$11,000 under \$12,000	23,064	255,731	15,250	176,444	35,261	406,869	7,519	86,517
\$12,000 under \$13,000	25,738	324,038	11,019	136,508	21,998	275,726	8,556	119,997
\$13,000 under \$14,000	20,355	276,718	7,730	103,715	23,504	317,556	5,759	77,628
\$14,000 under \$15,000	17,805	257,004	4,162	60,702	18,531	267,049	8,131	118,652
\$15,000 under \$20,000	66,241	1,170,343	21,914	381,224	83,263	1,443,239	19,993	341,495
\$20,000 under \$25,000	45,107	1,000,451	18,848	417,571	47,942	1,070,851	14,907	333,491
\$25,000 under \$30,000	31,390	858,384	8,440	234,812	45,463	1,234,245	11,690	314,218
\$30,000 under \$50,000	49,715	1,823,680	15,756	588,929	94,141	3,583,110	19,491	749,421
\$50,000 under \$100,000	14,610	955,694	8,594	500,363	69,147	4,555,903	19,363	1,270,084
\$100,000 under \$200,000	1,764	222,774	2,596	350,971	15,645	2,040,340	7,185	971,627
\$200,000 under \$500,000	224	58,803	209,538	299,538	3,140	848,564	3,013	902,258
\$500,000 under \$1,000,000	19	8,654	109	70,338	279	184,491	661	448,457
\$1,000,000 or more	3	4,146	28	66,850	81	142,953	289	562,226

Footnotes at end of table

Table 1.12—Selected Income Items by Size of Specified Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of specified income	Small Business Corporation				Sales of capital assets		Sales of property other than capital assets			
	Net profit		Net loss		(Net gain)		Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	388,757	4,050,489	254,223	2,174,563	6,081,194	20,207,101	681,277	1,454,264	418,053	1,298,876
\$1 under \$1,000	128,858	38,005	83,690	30,311	3,339,947	993,600	425,595	141,599	258,949	82,100
\$1,000 under \$2,000	34,879	53,249	37,190	54,080	698,372	1,289,167	88,942	129,417	88,333	93,966
\$2,000 under \$3,000	40,899	102,576	21,964	53,285	487,586	1,189,821	47,595	116,410	25,275	82,015
\$3,000 under \$4,000	15,771	54,811	17,869	60,271	307,021	1,061,850	35,914	124,267	11,084	37,367
\$4,000 under \$5,000	21,946	98,451	12,359	56,386	210,637	941,376	21,057	92,815	8,215	36,993
\$5,000 under \$6,000	20,805	113,220	13,028	70,509	149,769	824,921	13,638	75,447	10,889	57,010
\$6,000 under \$7,000	10,892	70,765	5,165	33,324	102,463	665,065	10,943	69,738	4,107	26,310
\$7,000 under \$8,000	6,846	51,024	7,131	54,105	92,620	691,584	5,696	41,905	2,942	21,398
\$8,000 under \$9,000	3,902	33,157	9,505	81,348	70,089	593,764	3,600	30,216	852	7,213
\$9,000 under \$10,000	8,211	78,884	1,572	14,854	52,147	493,296	2,910	27,692	1,255	11,939
\$10,000 under \$11,000	6,183	85,740	3,697	38,902	42,429	445,918	2,381	25,142	1,130	11,924
\$11,000 under \$12,000	4,095	48,693	1,027	11,710	39,697	457,397	1,913	21,876	210	24,640
\$12,000 under \$13,000	2,015	25,071	2,225	27,413	29,452	366,264	1,998	25,104	219	26,449
\$13,000 under \$14,000	5,952	79,414	1,925	25,815	26,563	356,391	2,503	33,495	962	13,269
\$14,000 under \$15,000	7,064	103,104	4,921	70,020	24,443	351,266	938	13,717	990	14,310
\$15,000 under \$20,000	16,537	284,672	10,637	189,931	68,947	1,196,219	6,048	137,277	5,751	98,867
\$20,000 under \$25,000	11,658	282,851	4,869	111,927	33,226	746,729	3,141	70,121	3,479	77,068
\$25,000 under \$30,000	11,485	313,055	1,839	54,925	27,371	742,584	1,584	43,209	2,432	66,268
\$30,000 under \$50,000	14,220	540,804	11,310	428,805	43,379	1,638,924	1,733	68,451	3,330	233,420
\$50,000 under \$100,000	10,771	713,212	3,526	245,524	22,398	1,522,334	734	48,692	2,062	125,776
\$100,000 under \$200,000	2,727	365,226	1,285	179,600	7,868	1,065,124	234	32,324	476	61,534
\$200,000 under \$500,000	829	244,060	567	158,220	3,444	1,032,438	159	42,425	199	53,658
\$500,000 under \$1,000,000	150	99,920	101	66,246	891	612,235	24	14,791	43	29,590
\$1,000,000 or more	59	194,533	39	64,169	435	939,095	14	28,333	16	26,493

Size of specified income	Dividends in adjusted gross income		Interest received		Pensions and annuities in adjusted gross income		Rent			
							Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Total	9,039,756	24,461,943	42,569,223	48,588,111	5,538,948	24,556,210	3,901,763	9,097,750	2,879,114	5,246,977
\$1 under \$1,000	5,958,419	1,613,264	31,698,075	7,113,847	930,566	484,851	2,186,794	654,859	1,638,465	675,415
\$1,000 under \$2,000	1,058,815	1,483,732	4,422,681	6,264,937	928,637	1,238,347	646,064	918,196	986,340	825,913
\$2,000 under \$3,000	565,075	1,396,599	2,151,323	5,291,664	729,139	1,819,114	330,035	815,228	278,775	662,895
\$3,000 under \$4,000	339,754	1,181,714	1,339,609	4,654,718	610,380	2,135,590	165,319	571,589	119,852	414,619
\$4,000 under \$5,000	186,058	635,575	796,879	3,549,007	657,606	2,957,218	116,666	533,161	70,544	312,888
\$5,000 under \$6,000	149,006	817,202	537,787	2,944,329	434,684	2,376,768	92,322	510,491	36,757	202,834
\$6,000 under \$7,000	138,039	894,845	380,041	2,455,821	333,422	2,286,407	64,754	417,215	31,594	204,655
\$7,000 under \$8,000	84,570	630,844	304,013	2,272,906	236,574	1,785,063	47,046	352,737	19,635	146,784
\$8,000 under \$9,000	66,710	563,216	183,245	1,548,112	154,266	1,207,341	43,593	306,464	16,499	138,589
\$9,000 under \$10,000	50,415	481,538	133,172	1,285,969	119,689	1,133,538	32,194	306,613	18,583	176,773
\$10,000 under \$11,000	41,680	436,558	103,168	1,081,701	99,415	1,041,708	26,999	278,978	9,775	102,895
\$11,000 under \$12,000	39,351	452,242	84,810	976,429	81,357	936,064	19,930	229,518	10,082	114,653
\$12,000 under \$13,000	26,890	334,841	77,205	959,884	57,757	722,662	21,301	263,562	5,047	67,518
\$13,000 under \$14,000	29,097	393,406	52,232	705,809	56,173	756,984	8,783	118,491	3,026	40,735
\$14,000 under \$15,000	22,444	326,111	47,807	693,684	32,765	475,756	10,788	156,078	4,263	61,993
\$15,000 under \$20,000	90,736	1,564,190	130,328	2,206,261	104,512	1,794,504	38,786	666,331	11,655	198,336
\$20,000 under \$25,000	45,680	1,026,541	48,773	1,055,417	35,331	1,787,446	19,382	427,881	5,583	121,777
\$25,000 under \$30,000	34,963	963,313	24,351	662,470	11,042	302,018	10,252	283,422	2,543	67,518
\$30,000 under \$50,000	55,410	2,100,594	36,326	1,449,202	4,139	146,381	12,108	465,941	6,736	260,941
\$50,000 under \$100,000	36,196	2,467,071	11,285	732,122	1,076	72,210	5,422	351,981	2,560	174,219
\$100,000 under \$200,000	12,108	1,636,578	2,815	345,101	80	10,189	1,051	133,569	763	109,254
\$200,000 under \$500,000	5,029	1,465,831	656	187,531	**	4,543	183	51,136	290	85,669
\$500,000 under \$1,000,000	910	619,849	116	78,236	**	**	25	16,754	58	38,753
\$1,000,000 or more	373	736,288	36	72,243	—	—	3	5,557	19	30,512

Footnotes at end of table

Table 1.12—Selected Income Items by Size of Specified Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of specified income	Royalty				Estate or trust				Alimony received	
	Net income		Net loss		Net income		Net loss		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	609,369	2,136,527	32,460	111,100	783,094	3,087,212	47,469	215,905	284,780	1,000,799
\$1 under \$1,000	387,971	103,475	21,590	6,839	306,570	111,229	27,436	8,608	71,728	25,772
\$1,000 under \$2,000	69,633	87,853	2,011	2,805	142,961	206,018	6,677	9,190	62,964	90,499
\$2,000 under \$3,000	24,344	61,113	1,020	4,231	90,356	226,266	2,705	6,513	34,912	83,053
\$3,000 under \$4,000	31,314	108,107	1,786	6,391	61,887	209,413	1,321	4,421	33,773	118,220
\$4,000 under \$5,000	19,730	66,804	1,746	8,149	34,960	154,025	3,520	15,191	16,762	76,293
\$5,000 under \$6,000	5,653	31,347	550	2,915	29,162	156,654	558	3,180	17,208	94,173
\$6,000 under \$7,000	8,200	52,636	413	1,684	17,797	112,935	338	2,306	11,916	74,762
\$7,000 under \$8,000	6,945	51,233	*140	1,096	17,142	127,513	*1,840	*13,474	11,300	66,447
\$8,000 under \$9,000	10,613	88,795	171	1,436	10,032	84,105	96	823	*2,126	*17,753
\$9,000 under \$10,000	6,054	58,149	90	850	6,236	56,959	*69	*854	5,595	53,472
\$10,000 under \$11,000	5,870	62,341	697	7,436	9,429	99,152	*244	*2,602	*5,350	*55,682
\$11,000 under \$12,000	4,542	51,172	*33	*392	6,102	70,003	*17	*193	*471	*5,420
\$12,000 under \$13,000	1,140	14,361	*99	*1,229	5,796	71,794	*123	*1,539	*536	*6,470
\$13,000 under \$14,000	1,247	16,913	*106	*1,469	4,434	60,476	*77	*1,045	*1,871	*24,884
\$14,000 under \$15,000	2,043	29,111	*221	*3,117	4,120	59,800	*23	*331	*3,217	*46,491
\$15,000 under \$20,000	3,267	55,423	254	4,521	17,565	304,588	532	9,162	908	15,079
\$20,000 under \$25,000	5,261	120,719	141	3,245	5,376	123,197	125	2,831	1,955	41,832
\$25,000 under \$30,000	3,461	92,355	*107	*2,980	4,461	124,451	488	14,347	*206	*5,268
\$30,000 under \$35,000	6,633	239,057	219	8,405	4,413	169,214	358	14,859	*1,559	*54,472
\$35,000 under \$40,000	3,610	257,250	111	8,032	2,774	190,291	529	34,813	*332	*18,762
\$40,000 under \$45,000	1,202	180,342	105	14,978	1,068	138,522	308	42,950	*28	*4,497
\$45,000 under \$50,000	492	135,090	44	13,307	347	97,892	50	15,400	*3	*1,500
\$50,000 under \$100,000	108	73,500	**	**4,623	78	53,118	**15	**11,213	—	—
\$100,000 or more	46	91,382	**	**	28	75,695	**	—	—	—

*Estimate should be used with caution because of the small number of sample returns on which it is based

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

*Break-even returns are included in the total only

NOTE: Detail may not add to total because of rounding

Deductions and Exemptions

Contents

Production, 53
 a affected by tax law changes, 53
 Deductions from adjusted gross income, 53
 Standard deduction, 53
 Itemized deductions, 54
 Exemptions, 54
 Dependents with unearned income, 54

Tables
 Form of deduction and size of adjusted gross income, 1975 and 1976, 55
 Number of returns and number of exemptions by type, 1975 and 1976, 56
 Nontaxable returns with adjusted gross incomes of \$200,000 or more: itemized deductions as a percent of adjusted gross income, 57

- 2.7 Returns with interest paid deduction: interest deducted as a percent of adjusted gross income by size of adjusted gross income, 69
- 2.8 Returns with contributions deduction: contributions deduction as a percent of adjusted gross income by size of adjusted gross income, 70
- 2.9 Returns filed by dependents with unearned income: selected sources of income, deductions, and tax, by size of adjusted gross income, 71
- 2.10 All returns: exemptions by type, number of exemptions, sources of income, by size of adjusted gross income, 72
- 2.11 Exemptions by type and marital status, 77

all other returns. (The applicable percentage of adjusted gross income remained at 16 percent.) See "Standard Deduction" below.

Deductions from Adjusted Gross Income

Personal deductions from adjusted gross income could either be itemized or taken in the form of the standard deduction. The standard deduction itself could take two forms: the "low-income allowance" and the "percentage standard deduction", both of which are discussed in greater detail below. Details on the form of deduction claimed are shown in table 2A and chart 2A.

Standard Deduction

A taxpayer was allowed a standard deduction in lieu of itemizing deductible personal expenses. For 1976, the standard deduction was 16 percent of adjusted gross income with fixed limits depending upon marital status. For unmarried persons (including heads of households with dependent children), the limits were a minimum of \$1,700 and a maximum of \$2,400. For married persons filing separately, the limits were set at \$1,050 and \$1,400, and for married persons filing jointly (as well as for certain surviving spouses), the limits were \$2,100 and \$2,800. The lower limits represented the "low-income allowance", i.e., a minimum deduction allowed any one taxpayer.

Most taxpayers received the benefit of whichever was the more advantageous of these two forms of standard deduction. If the taxpayer determined the income tax from the "tax tables", the larger of the percentage standard deduction or the low-income allowance was automatically used in these tables to determine the tax. However, a married person filing a separate return had to use the same form of the standard deduction as his or her spouse, and certain dependents with unearned income

Introduction

Data presented in this section cover deductions from adjusted gross income. These deductions were used to arrive at taxable income and included the \$750 allowed for each personal exemption. Statutory adjustments to gross income to arrive at adjusted gross income are mentioned in section 1, Returns Filed and Sources of Income.

Data for types of exemptions are presented in tables 2B, 2.10, and 2.11, while data for five categories of itemized deductions, by marital status, are presented in tables 2.2 and 2.3, and data for itemized deductions as a percent of adjusted gross income are shown in tables 2.4-2.8. Data are also presented for returns filed by dependents with unearned income (table 2.9) and on itemized deductions as a percent of adjusted gross income for nontaxable returns with adjusted gross income of \$200,000 or more (table 2C).

Data Affected by Tax Law Changes

The Tax Reform Act of 1976 increased the standard deduction by raising both the maximum and minimum amount allowed. The new limits for 1976 were \$200 more than those in effect for 1975 for joint returns and \$100 more for

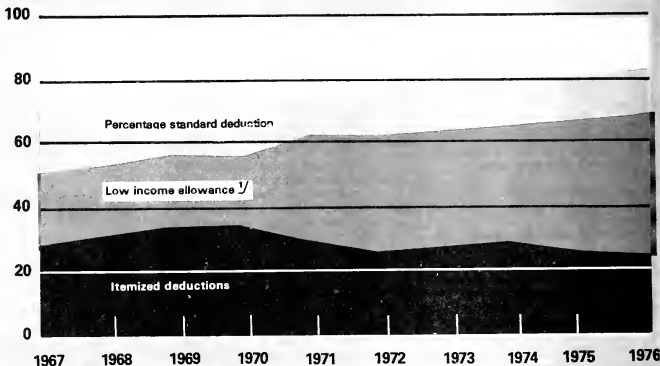
Tables
 Distribution of returns by form of deduction, 1967-1976, 54
 Itemized deductions by type, 1966 and 1976, 56
 Percent of all returns by number of exemptions for taxpayers and dependents, 1966 and 1976, 57

Tables
 Returns with itemized deductions: deductions by type and by size of adjusted gross income, 58
 Returns with itemized deductions: adjusted gross income, total deductions, exemptions, and tax items by size of adjusted gross income and by selected marital status, 60
 Returns with itemized deductions: sources of income by marital status, 65
 Returns with itemized deductions: itemized deductions as a percent of adjusted gross income by size of adjusted gross income, 66
 Returns with medical and dental expenses deduction: medical and dental expenses deducted as a percent of adjusted gross income by size of adjusted gross income, 67
 Returns with taxes paid deduction: taxes deducted as a percent of adjusted gross income by size of adjusted gross income, 68

Chart 2A

Distribution of returns by form of deduction, 1967-1976

Millions of returns



1/ Minimum standard deduction prior to 1970.

had to limit their standard deduction to the amount of their earned income. (See also "Returns with Standard Deduction or with Itemized Deductions" and "Dependents with Unearned Income" in section 6, Explanation of Classifications and Terms.)

Itemized Deductions

In lieu of taking the standard deduction, a taxpayer could itemize eligible taxes (for example, real estate and State and local income taxes), medical expenses, interest expenses, charitable contributions, and other eligible expenses incurred during the year. Chart 2B shows the amount of each major deduction item claimed for 1976, along with a comparative figure for 1966. In the case of a married couple filing separate returns, if one of the spouses claimed itemized deductions, the other had to do so as well and, in some cases, this may have meant claiming no deductions where one spouse claimed all the deductions. See "Returns with Standard Deduction or with Itemized Deductions" in section 6, Explanation of Classifications and Terms, for a description of the classification of these returns.

Exemptions

In the computation of taxable income, each taxpayer was allowed one exemption of \$750 for himself or herself. On a joint return, the husband and wife could each claim an exemption, even if only one had income. Additional \$750 exemptions could be claimed by both taxpayer and spouse for blindness or for having attained the age of 65. A married person filing a separate return, but whose spouse had no income and was not the dependent of another taxpayer, could also claim the regular as well as the age and blindness exemptions to which that spouse was entitled. In addition, one exemption could be claimed for each qualified dependent (defined in section 6, Explanation of Classifications and Terms). The number of exemptions claimed on a return, other than those for age and blindness, is an indication of family size (see chart 2C).

Dependents with Unearned Income

The number of returns filed by dependents with unearned income for 1976, as shown in table 2.9, was approximately three times greater than that for 1975. This

large increase was primarily due to the fact that dependents with unearned income could indicate this status on Form 1040A for the first time, as well as on Form 1040. In previous years, identifying oneself as a dependent with unearned income was possible only on Form 1040. Therefore, a dependent with unearned income filing Form 1040A could not be identified as such.

Dependents with unearned income who had combined dividend and interest income in excess of \$750 were specifically prohibited from using a Form 1040A for 1975. This was not true for 1976; the only restrictions on dependents with unearned income were, in general, those in effect for all taxpayers (i.e., dividends or interest in excess of \$400 required the use of Form 1040). While income amounts shown in table 2.9 represent an increase over 1975, this increase was basically composed of very minimal amounts declared by the larger number of identifiable dependents with unearned income.

Table 2A.—Form of Deduction and Size of Adjusted Gross Income, 1975 and 1976

(All figures are estimates based on samples)

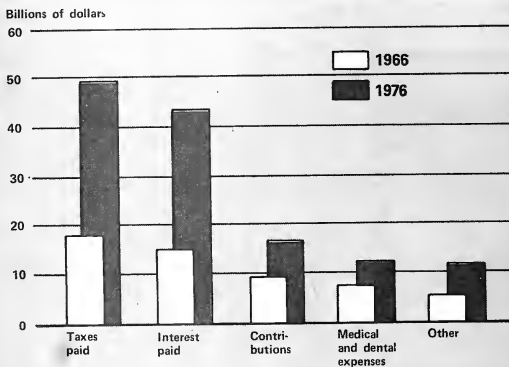
Form of deduction and size of adjusted gross income	Number of returns			Adjusted gross income less deficit (Thousands of dollars)			Average adjusted gross income less deficit (Dollars)		
	1975	1976	Change, 1975 to 1976	1975	1976	Change, 1975 to 1976	1975	1976	Change, 1975 to 1976
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All Returns									
Total	82,229,332	84,670,389	2,441,057	947,784,873	1,053,895,687	106,110,814	11,526	12,447	921
Under \$5,000	24,901,853	23,935,751	-966,102	53,376,118	51,277,317	-2,098,801	2,143	2,142	-1
\$5,000 under \$10,000	19,952,914	19,892,956	-59,958	146,545,680	145,856,338	-689,342	7,344	7,332	-12
\$10,000 under \$15,000	14,963,680	14,551,250	-412,430	116,639,764	116,087,556	-552,208	12,406	12,417	11
\$15,000 or more	22,410,885	26,290,332	3,879,447	562,223,307	676,074,476	113,851,169	25,087	25,715	628
Returns With Adjusted Gross Income and—									
Itemized Deductions									
Total	26,074,061	25,951,389	-122,672	532,610,747	581,678,757	49,068,010	20,426	22,414	1,988
Under \$5,000	709,449	600,246	-109,203	2,589,107	2,098,588	-490,519	3,649	3,496	-153
\$5,000 under \$10,000	3,764,312	2,918,444	-845,868	29,672,340	22,892,822	-6,779,518	7,882	7,844	-38
\$10,000 under \$15,000	6,185,572	5,140,315	-1,045,257	71,478,734	64,978,686	-6,500,048	12,585	12,641	56
\$15,000 or more	15,444,328	17,292,386	1,848,058	422,870,566	491,707,862	68,837,296	27,380	28,434	1,054
Standard Deduction									
Total	55,511,480	58,172,237	2,660,757	421,478,679	479,127,049	57,648,370	7,592	8,236	644
Under \$5,000	23,548,613	22,788,742	-759,871	57,091,566	56,088,848	-1,002,718	2,424	2,461	37
\$5,000 under \$10,000	16,188,602	16,974,512	785,910	116,873,340	122,963,717	6,090,377	7,219	7,244	25
\$10,000 under \$15,000	8,907,738	9,411,037	503,299	108,161,032	115,707,870	7,546,838	12,280	12,294	14
\$15,000 or more	6,966,557	8,997,946	2,031,389	139,352,741	184,366,614	45,013,873	20,003	20,489	486
Low-income allowance									
Total	41,420,124	43,572,511	2,152,387	194,359,692	223,692,189	29,332,497	4,692	5,133	441
Under \$5,000	23,478,327	22,743,967	-734,360	56,880,455	56,001,485	-878,970	2,422	2,462	40
\$5,000 under \$10,000	15,755,170	16,637,463	882,293	113,516,805	120,218,660	6,701,855	7,205	7,225	20
\$10,000 under \$15,000	2,185,790	4,187,787	2,001,997	23,942,439	47,408,679	23,466,240	10,953	11,320	367
\$15,000 or more	897	3,274	2,377	19,933	63,365	43,432	23,814	19,354	*-4,460
Percentage									
Total	14,091,356	14,999,726	508,370	227,118,967	255,438,860	28,319,893	16,117	17,495	1,378
Under \$5,000	70,286	44,755	-25,531	211,111	87,364	-123,747	3,003	1,952	-1,051
\$5,000 under \$10,000	433,432	337,049	-96,383	3,356,535	2,745,057	-611,478	7,744	7,744	0
\$10,000 under \$15,000	6,621,918	5,223,250	-1,398,668	84,218,533	68,299,191	-15,919,342	12,718	13,075	357
\$15,000 or more	6,965,720	8,994,672	2,028,952	139,332,808	184,303,249	44,970,441	20,002	20,490	488
Returns with no adjusted gross income	643,791	546,763	-97,028	-6,304,555	-6,910,119	-605,564	-9,792	-12,638	-2,846

Form of deduction and size of adjusted gross income	Deductions (Thousands of dollars)			Average deductions (Dollars)		
	1975	1976	Change, 1975 to 1976	1975	1976	Change, 1975 to 1976
	(10)	(11)	(12)	(13)	(14)	(15)
All Returns						
Total	223,181,778	247,644,764	24,462,986	2,714	2,924	210
Under \$5,000	40,163,989	41,166,745	1,002,756	1,612	1,719	107
\$5,000 under \$10,000	39,023,736	40,831,245	1,807,509	1,955	2,052	97
\$10,000 under \$15,000	38,687,827	37,786,889	-900,938	2,586	2,596	10
\$15,000 or more	105,296,226	127,859,884	22,563,658	4,696	4,863	165
Returns With Adjusted Gross Income and—						
Itemized Deductions						
Total	122,260,601	133,890,976	11,630,375	4,689	5,159	470
Under \$5,000	1,925,291	1,769,053	-156,238	2,713	2,947	234
\$5,000 under \$10,000	11,460,454	9,806,332	-1,654,122	3,044	3,360	316
\$10,000 under \$15,000	21,178,908	18,437,324	-2,741,584	3,440	3,586	146
\$15,000 or more	87,695,947	103,878,267	16,182,320	5,678	6,007	329
Standard Deduction						
Total	100,921,181	113,753,788	12,832,607	1,618	1,955	337
Under \$5,000	38,238,698	39,397,693	1,158,995	1,623	1,728	105
\$5,000 under \$10,000	27,562,282	31,024,913	3,462,631	1,702	1,827	125
\$10,000 under \$15,000	17,515,919	19,345,565	1,829,646	1,989	2,066	67
\$15,000 or more	17,600,279	23,981,617	6,381,338	2,526	2,665	139
Low-income allowance						
Total	69,409,861	78,495,854	9,085,993	1,675	1,801	126
Under \$5,000	38,205,187	39,383,913	1,178,726	1,627	1,731	104
\$5,000 under \$10,000	27,054,944	30,598,292	3,543,348	1,717	1,839	122
\$10,000 under \$15,000	4,148,841	8,505,896	4,357,055	1,898	2,032	134
\$15,000 or more	889	3,754	2,865	1,062	1,146	84
Percentage						
Total	31,511,318	35,257,934	3,746,616	2,236	2,415	179
Under \$5,000	33,511	13,780	-19,731	476	307	-169
\$5,000 under \$10,000	506,338	426,621	-79,717	1,172	1,265	93
\$10,000 under \$15,000	13,370,078	10,839,669	-2,530,409	2,019	2,075	56
\$15,000 or more	17,598,391	23,977,863	6,379,472	2,526	2,665	139
Returns with no adjusted gross income	—	—	—	—	—	—

* Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Averages computed on adjusted gross income less deficit. Detail may not add to totals because of rounding.

Chart 2B

Itemized deductions by type, 1966 and 1976



Total number of returns with itemized deductions: 1966, 28.6 million*
1976, 26.0 million

Table 2B.—Number of Returns and Number of Exemptions by Type, 1975 and 1976

(All figures are estimates based on samples—money amounts are in thousands)

Exemptions by type	1975	1976	Change, 1975 to 1976
	(1)	(2)	(3)
All Exemptions			
Number of returns	82,229,332	84,670,389	2,441
Number of exemptions	212,202,596	215,773,937	3,571
Amount of exemptions	159,140,845	161,830,453	2,689
Exemptions for Taxpayers			
Number of returns	82,229,332	84,670,389	2,441
Number of exemptions	126,560,899	129,210,683	2,649
Exemptions for Age 65 or Over			
Number of returns	7,683,135	7,975,070	291
Number of exemptions	9,937,208	10,430,763	493
Exemptions for Blindness			
Number of returns	296,988	174,867	-122
Number of exemptions	217,592	177,671	-40
Exemptions for Taxpayers' Dependents			
Number of returns	34,624,433	35,357,105	732
Number of exemptions	75,486,897	75,954,820	468

NOTE: Detail may not add to total because of rounding.

Chart 2C

**Percent of all returns by number of exemptions
for taxpayers and dependents, 1966 and 1976**

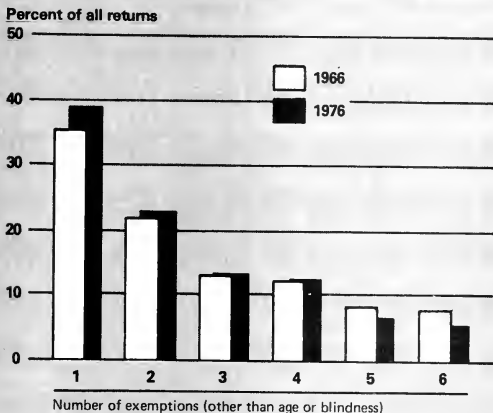


Table 2C.—Nontaxable Returns With Adjusted Gross Incomes of \$200,000 or More: Itemized Deductions as a Percent of Adjusted Gross Income

(All figures are estimates based on samples)

Itemized deductions by type	Number of returns with specified itemized deductions as a percent of adjusted gross income				
	Total	Under 10 percent	10 under 30 percent	30 under 100 percent	100 percent or more
	(1)	(2)	(3)	(4)	(5)
Itemized deductions	66	11	3	12	42
Charitable and dental expense deduction	29	29	—	(1)	—
Gift tax deduction	60	48	12	(1)	—
Charitable contributions deduction	53	42	3	8	—
Real estate tax deduction	54	13	9	14	18
Casualty and theft loss deduction	10	4	—	3	3
Other deductions	56	33	12	3	8

(1) Included in the under 10 percent class because of the small number of returns on which they were based

(2) Included in the 10 under 30 percent class because of the small number of returns on which they were based

Table 2.1—Returns With Itemized Deductions: Deductions by Type and by Size of Adjusted Gross Income

All figures are estimates based on samples—money amounts are in thousands of dollars																	
Size of adjusted gross income	Number of returns	Adjusted gross income	Total itemized deductions	Medical and dental expenses deducted		Taxes paid		Total		Interest paid		Home mortgage		Contributions		Miscellaneous deductions	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
All returns, Total	25,351,389	\$81,678,757	13,890,976	19,062,751	12,159,556	25,860,098	48,810,062	23,366,640	43,415,463	19,255,525	24,432,257	16,792,387	21,771,915	11,913,508	1,998,333	1,570,409	
\$1 under \$1,000	25,180	14,314	99,714	15,157	16,705	25,450	59,202	23,366,640	43,415,463	19,255,525	24,432,257	16,792,387	21,771,915	11,913,508	1,998,333	1,570,409	
\$1,000 under \$2,000	63,841	32,176	141,684	24,895	15,137	51,130	35,098	12,755	18,328	11,920	11,502	13,368	1,700	10,543	3,685	278	
\$2,000 under \$3,000	78,569	201,175	188,767	44,795	52,766	72,660	44,300	35,985	48,477	25,940	31,313	35,033	16,141	35,085	24,568	572	
\$3,000 under \$4,000	163,191	566,688	497,525	144,554	148,750	161,251	122,190	109,893	49,967	23,068	37,347	49,003	15,415	25,840	34,598	727	
\$4,000 under \$5,000	287,459	1,207,236	1,046,948	257,761	257,761	258,059	204,153	179,899	238,020	136,370	164,487	217,990	101,602	181,602	158,616	16,396	
\$5,000 under \$6,000	400,044	2,210,017	1,915,131	341,218	341,218	381,682	296,451	271,125	354,609	215,550	255,918	325,498	140,017	284,303	61,035	18,842	
\$6,000 under \$7,000	170,000	1,040,000	840,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	
\$7,000 under \$8,000	57,761	4,296,751	3,751,423	435,241	536,534	571,542	497,587	436,164	461,332	372,093	306,242	518,584	234,586	446,521	127,365	40,021	
\$8,000 under \$9,000	657,370	5,618,693	4,984,753	555,084	498,753	651,869	584,502	532,451	639,277	400,413	540,289	733,199	351,134	910,030	251,306	89,235	
\$9,000 under \$10,000	79,462	7,365,493	6,770,366	658,653	589,616	795,258	702,653	671,314	868,075	465,178	600,919	820,389	339,845	743,462	262,650	71,274	
\$10,000 under \$11,000	903,036	9,491,270	8,000,225	744,482	597,507	900,076	807,723	781,914	1,072,511	580,919	683,150	820,389	339,845	743,462	262,650	71,274	
\$11,000 under \$12,000	1,072,817	13,144,750	11,344,750	1,144,750	540,018	1,070,065	1,175,857	979,175	1,344,090	764,554	883,769	965,356	406,481	888,654	332,617	65,330	
\$12,000 under \$13,000	1,084,870	14,640,250	12,640,250	1,340,250	512,103	1,083,400	1,279,931	988,196	1,440,105	819,594	947,286	1,007,251	427,978	910,058	332,090	73,848	
\$13,000 under \$14,000	1,163,668	16,889,546	14,889,546	1,463,623	562,674	1,161,592	1,370,705	1,065,060	1,510,478	891,191	1,059,162	1,083,176	466,344	1,006,255	407,622	89,284	
\$14,000 under \$15,000	2,733,369	24,733,369	21,733,369	2,733,369	2,733,369	2,733,369	2,733,369	2,733,369	2,733,369	2,733,369	2,733,369	2,733,369	2,733,369	2,733,369	2,733,369	2,733,369	
\$15,000 under \$20,000	5,674,165	56,741,655	49,741,655	5,674,165	4,104,654	5,674,165	5,674,165	5,674,165	5,674,165	5,674,165	5,674,165	5,674,165	5,674,165	5,674,165	5,674,165	5,674,165	
\$20,000 under \$25,000	3,426,413	34,264,133	29,264,133	3,426,413	3,426,413	3,426,413	3,426,413	3,426,413	3,426,413	3,426,413	3,426,413	3,426,413	3,426,413	3,426,413	3,426,413	3,426,413	
\$25,000 under \$30,000	3,188,819	31,888,819	27,888,819	3,188,819	3,188,819	3,188,819	3,188,819	3,188,819	3,188,819	3,188,819	3,188,819	3,188,819	3,188,819	3,188,819	3,188,819	3,188,819	
\$30,000 under \$50,000	864,129	50,023,956	43,023,956	864,129	864,129	864,129	864,129	864,129	864,129	864,129	864,129	864,129	864,129	864,129	864,129	864,129	
\$50,000 under \$100,000	180,447	23,591,504	20,591,504	180,447	180,447	180,447	180,447	180,447	180,447	180,447	180,447	180,447	180,447	180,447	180,447	180,447	
\$100,000 under \$200,000	35,878	10,046,058	8,046,058	35,878	35,878	35,878	35,878	35,878	35,878	35,878	35,878	35,878	35,878	35,878	35,878	35,878	
\$200,000 under \$500,000	1,346	2,779,206	2,379,206	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	
\$500,000 or more	1,346	2,779,206	2,379,206	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	

Excludes all end of table

If figures are asterisked based on examples—mean amounts are in thousands of dollars

* Estimate should be used with caution because of the small number of sample returns on which it is based

**Identifiers (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class

NOTE: Detail may not add to total because of rounding

Individual Returns/1976 - Deductions and Exemptions

Table 2.2—Returns With Itemized Deductions: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Selected Marital Status

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	All Returns		Income tax after credits		Total income tax	
					Taxable income		Number of returns	Amount	Number of returns	Amount
					Number of returns	Amount				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	25,951,389	581,678,757	123,699,976	66,181,359	25,169,407	363,621,901	24,581,087	90,004,966	24,593,584	90,877,002
Under \$2,000	89,027	105,490	232,608	130,967	26,517	9,939	*15,794	*645	16,295	1,973
\$2,000 under \$4,000	243,760	766,863	678,291	385,009	97,006	76,430	69,207	7,529	69,246	8,343
\$4,000 under \$6,000	667,503	3,423,253	2,204,734	1,220,045	393,484	485,073	281,399	49,397	281,607	50,940
\$6,000 under \$8,000	1,063,546	7,490,419	3,492,736	2,175,568	598,655	2,091,016	743,684	236,815	744,678	240,841
\$8,000 under \$10,000	1,454,852	13,184,186	4,967,014	3,038,264	1,378,668	5,352,373	1,296,484	711,199	1,296,833	712,994
\$10,000 under \$12,000	1,818,958	20,026,141	6,227,631	4,178,377	1,781,754	9,714,805	1,734,223	1,391,211	1,735,197	1,394,684
\$12,000 under \$14,000	2,157,687	28,064,000	7,791,071	5,313,275	2,146,390	14,994,735	2,111,686	2,256,494	2,112,423	2,265,039
\$14,000 under \$16,000	2,373,876	35,665,295	9,313,851	6,082,895	2,367,552	20,307,509	2,341,735	3,214,866	2,343,491	3,216,205
\$16,000 under \$18,000	2,282,778	38,905,637	9,791,444	6,055,142	2,270,090	22,976,155	2,266,292	3,822,562	2,266,703	3,834,735
\$18,000 under \$20,000	2,181,179	41,422,004	10,046,897	5,809,813	2,165,105	25,635,684	2,162,122	4,476,956	2,162,358	4,479,659
\$20,000 under \$25,000	4,420,413	98,742,630	21,657,192	12,061,877	4,415,795	95,044,630	4,394,823	12,202,798	4,395,425	12,213,346
\$25,000 under \$30,000	2,895,179	78,918,767	15,950,042	7,646,686	2,891,465	55,140,903	2,863,398	11,309,417	2,864,072	11,322,607
\$30,000 under \$50,000	3,186,818	116,921,691	22,649,153	8,737,481	3,181,416	85,611,588	3,170,430	20,684,796	3,172,632	20,763,359
\$50,000 under \$100,000	884,129	50,033,636	11,116,395	2,539,774	892,671	45,436,832	889,640	15,054,609	891,441	15,253,417
\$100,000 under \$200,000	180,447	23,591,504	4,341,788	512,967	179,844	18,746,233	179,299	8,063,014	180,027	8,245,383
\$200,000 under \$500,000	35,878	10,045,058	2,068,339	96,380	35,710	7,897,122	35,572	4,056,080	35,818	4,218,366
\$500,000 under \$1,000,000	4,010	2,670,679	648,111	10,383	3,975	2,017,047	3,962	1,171,233	4,004	1,253,387
\$1,000,000 or more	1,346	2,779,206	711,877	3,458	1,337	2,094,926	1,327	1,294,343	1,344	1,402,324
Taxable returns, total	24,593,594	571,295,050	126,669,986	62,627,123	24,584,941	382,093,515	24,581,087	90,004,966	24,593,594	90,877,002
Under \$2,000	16,295	21,406	5,076	13,532	*15,794	*6,492	*15,794	*645	16,295	1,973
\$2,000 under \$4,000	69,246	223,733	92,719	63,237	69,207	89,218	69,207	7,529	69,246	8,343
\$4,000 under \$6,000	281,607	1,480,349	689,823	361,409	281,423	432,687	281,399	49,397	281,607	50,940
\$6,000 under \$8,000	744,678	5,307,183	2,082,376	1,290,519	742,755	1,948,074	743,684	236,815	744,678	240,841
\$8,000 under \$10,000	1,296,833	11,776,056	4,011,903	2,518,270	1,296,217	5,250,752	1,296,484	711,199	1,296,833	712,994
\$10,000 under \$12,000	1,735,197	19,115,182	5,657,862	3,861,413	1,734,425	9,603,616	1,734,223	1,391,211	1,735,197	1,394,684
\$12,000 under \$14,000	2,112,423	27,484,131	7,461,248	5,137,034	2,111,952	14,867,515	2,111,686	2,256,494	2,112,423	2,265,039
\$14,000 under \$16,000	2,343,491	35,212,675	9,055,345	5,979,426	2,343,228	20,179,404	2,341,735	3,214,866	2,343,491	3,216,205
\$16,000 under \$18,000	2,266,703	38,532,995	9,845,308	5,993,072	2,266,813	22,895,381	2,266,292	3,822,562	2,266,703	3,834,735
\$18,000 under \$20,000	2,162,358	41,063,106	10,793,591	5,752,019	2,162,309	25,517,906	2,162,122	4,476,956	2,162,358	4,479,659
\$20,000 under \$25,000	4,395,425	98,193,706	21,380,884	11,963,492	4,395,169	94,821,345	4,394,823	12,202,798	4,395,425	12,213,346
\$25,000 under \$30,000	2,884,072	78,659,367	15,795,213	7,814,267	2,883,569	55,004,193	2,863,398	11,309,417	2,884,072	11,322,607
\$30,000 under \$50,000	3,172,632	116,988,973	22,306,347	8,695,766	3,171,854	85,401,349	3,170,430	20,684,796	3,172,632	20,763,359
\$50,000 under \$100,000	891,441	56,868,621	11,001,074	2,531,202	890,785	45,352,641	889,640	15,054,609	891,441	15,253,417
\$100,000 under \$200,000	180,027	23,535,913	4,286,272	511,726	179,632	18,746,020	179,299	8,063,014	180,027	8,245,383
\$200,000 under \$500,000	35,818	10,027,946	2,047,002	96,220	35,690	7,894,303	35,572	4,056,080	35,818	4,218,366
\$500,000 or more	**5,348	**5,443,703	**1,353,965	**13,822	**5,309	**4,079,641	**5,289	**2,465,676	**5,348	**2,616,711
Total nontaxable returns	1,357,795	10,383,707	7,220,990	3,554,236	584,466	1,527,466	—	—	—	—
All returns, summary	600,246	2,098,568	1,769,053	965,732	247,617	2,088,698	171,535	19,890	172,214	23,013
Under \$5,000	2,918,444	22,892,622	9,856,332	5,967,120	2,558,680	7,894,162	2,235,043	985,686	2,236,445	991,278
\$5,000 under \$10,000	5,140,313	64,979,686	18,437,324	12,414,677	5,101,124	34,282,018	4,994,084	5,151,915	4,997,055	5,164,487
\$10,000 under \$15,000	5,674,165	99,004,390	24,733,569	15,024,824	5,061,770	99,346,870	5,621,974	10,011,174	5,623,117	10,027,834
\$15,000 under \$20,000	11,618,221	392,703,472	79,144,698	31,609,005	11,602,213	281,977,281	11,556,451	73,636,291	11,564,763	77,672,399

Footnotes at end of table

Table 2.2—Returns With Itemized Deductions: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Selected Marital Status—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Joint returns of husbands and wives									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	21,339,928	511,330,274	114,458,536	59,847,208	20,844,151	338,175,946	20,390,750	78,927,681	20,401,629	79,663,828
Under \$2,000	26,155	30,211	142,310	68,875	—	—	—	—	—	—
\$2,000 under \$4,000	78,020	249,255	294,114	194,688	3,882	999	249	9	—	378
\$4,000 under \$6,000	318,520	1,640,223	1,071,019	745,232	141,955	110,489	73,654	6,444	73,833	7,591
\$6,000 under \$8,000	593,483	4,194,369	2,058,277	1,520,674	474,457	785,055	348,781	66,514	349,566	69,475
\$8,000 under \$10,000	851,404	7,736,313	3,028,229	2,229,720	798,090	2,586,154	723,169	295,048	723,092	296,370
\$10,000 under \$12,000	1,201,217	13,260,648	4,285,437	3,328,064	1,182,076	5,694,972	1,126,661	700,020	1,127,626	732,448
\$12,000 under \$14,000	1,680,068	21,873,325	6,119,872	4,671,755	1,674,708	11,096,882	1,637,723	1,564,313	1,638,257	1,572,541
\$14,000 under \$16,000	1,955,410	29,400,890	7,701,767	5,511,605	1,951,996	16,212,226	1,927,582	2,437,010	1,929,336	2,440,231
\$16,000 under \$18,000	1,918,878	32,518,047	8,260,511	5,523,389	1,916,576	18,844,296	1,904,041	3,004,504	1,904,451	3,014,784
\$18,000 under \$20,000	1,904,833	35,184,440	8,818,803	5,452,931	1,900,145	21,974,642	1,887,803	3,708,964	1,886,031	3,711,665
\$20,000 under \$25,000	4,064,819	90,907,073	19,919,589	11,587,694	4,061,822	59,419,808	4,040,999	10,836,482	4,041,331	10,846,967
\$25,000 under \$30,000	2,723,538	74,263,917	14,942,142	7,510,583	2,719,950	51,727,601	2,714,178	10,492,529	2,714,822	10,503,997
\$30,000 under \$50,000	3,001,451	110,084,255	21,176,333	8,477,411	2,999,087	80,448,577	2,989,069	19,181,206	2,991,028	19,237,944
\$50,000 under \$100,000	822,234	54,234,651	10,001,424	2,434,097	821,011	41,825,675	818,178	13,683,006	819,723	13,850,120
\$100,000 under \$200,000	163,797	21,406,288	3,826,710	486,193	163,326	17,118,242	162,927	7,280,206	163,483	7,436,155
\$200,000 under \$500,000	31,620	6,826,705	1,732,541	89,839	31,474	6,996,660	31,360	3,552,691	31,500	3,684,616
\$500,000 under \$1,000,000	3,357	2,227,212	529,691	9,412	3,330	1,692,268	3,318	971,337	3,353	1,040,768
\$1,000,000 or more	1,073	2,181,629	537,756	3,048	1,066	1,641,499	1,058	1,017,399	1,072	1,107,400
Taxable returns, total	20,401,629	503,344,694	109,542,803	57,067,224	20,393,707	336,818,538	20,390,750	78,927,681	20,401,629	79,663,828
Under \$2,000	376	272	12,510	1,593	—	—	—	—	379	1,059
\$2,000 under \$4,000	279	962	720	449	249	190	249	9	278	557
\$4,000 under \$6,000	73,833	397,729	190,223	127,822	73,678	82,766	73,654	6,444	73,833	7,591
\$6,000 under \$8,000	349,566	2,517,146	1,050,182	790,718	347,643	690,025	348,781	66,514	349,566	69,475
\$8,000 under \$10,000	723,502	6,601,159	2,334,368	1,776,547	721,902	2,495,146	723,169	295,048	723,502	296,370
\$10,000 under \$12,000	1,127,626	12,457,335	3,851,775	3,026,328	1,126,862	5,586,425	1,126,661	700,020	1,127,626	732,448
\$12,000 under \$14,000	1,638,257	21,337,748	5,845,650	4,501,277	1,637,989	10,992,367	1,637,723	1,564,313	1,638,257	1,572,541
\$14,000 under \$16,000	1,929,336	29,012,638	7,509,278	5,417,868	1,929,085	16,086,978	1,927,582	2,437,010	1,929,336	2,440,231
\$16,000 under \$18,000	1,904,451	32,373,386	8,145,271	5,465,186	1,904,362	18,784,052	1,904,041	3,004,504	1,904,451	3,014,784
\$18,000 under \$20,000	1,886,031	35,864,925	8,803,963	5,397,605	1,887,983	21,883,737	1,887,803	3,708,964	1,886,031	3,711,665
\$20,000 under \$25,000	4,041,331	90,389,835	19,972,822	11,521,752	4,041,146	59,197,024	4,040,999	10,936,482	4,041,331	10,846,967
\$25,000 under \$30,000	2,714,822	74,029,246	14,809,704	7,581,367	2,714,320	51,636,473	2,714,178	10,492,529	2,714,822	10,503,997
\$30,000 under \$50,000	2,991,028	100,701,544	21,017,444	8,443,443	2,990,333	80,245,954	2,989,069	19,181,206	2,991,028	19,237,944
\$50,000 under \$100,000	819,723	54,080,725	9,925,599	2,425,976	819,127	41,743,808	818,178	13,683,006	819,723	13,850,120
\$100,000 under \$200,000	163,483	21,365,566	3,763,094	487,142	163,171	17,104,572	162,927	7,280,206	163,483	7,436,155
\$200,000 under \$500,000	31,560	6,815,446	1,737,658	89,708	31,462	6,955,420	31,360	3,552,691	31,560	3,684,616
\$500,000 under \$1,000,000	**4,425	**4,405,100	**1,062,512	**12,444	**4,395	**3,333,193	**4,376	**1,988,736	**4,425	**2,148,168
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—
Total nontaxable returns	938,299	7,985,580	4,915,733	2,879,984	450,444	1,357,409	—	—	—	—
All returns, summary										
Under \$5,000	229,361	845,280	844,667	535,868	40,342	24,348	19,033	1,126	19,551	3,435
\$5,000 under \$10,000	1,638,294	13,005,711	5,739,291	4,223,200	1,377,842	3,438,251	1,126,820	366,888	1,126,005	371,518
\$10,000 under \$15,000	2,826,486	48,856,567	14,030,773	10,925,287	2,796,677	24,276,380	2,695,976	3,403,962	2,698,735	3,414,313
\$15,000 under \$20,000	4,833,938	84,478,786	21,155,418	13,658,457	4,825,424	49,546,637	4,787,834	6,041,748	4,788,966	6,057,397
\$20,000 or more	10,811,869	364,141,930	72,688,387	30,700,277	10,800,866	260,870,330	10,761,087	67,114,856	10,766,372	67,817,066

Footnotes at end of table

Table 2.2—Returns With Itemized Deductions: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Selected Marital Status—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Separate returns of husbands and wives									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	447,426	6,065,711	1,465,921	617,771	432,422	4,029,381	423,766	971,897	424,209	980,646
Under \$2,000	8,148	11,259	5,902	8,423	3,553	4,480	298	330	298	330
\$2,000 under \$4,000	25,228	78,874	31,115	33,983	21,099	17,251	16,392	1,731	16,392	1,815
\$4,000 under \$6,000	32,498	178,488	72,474	41,738	29,028	70,376	28,775	8,772	28,775	8,772
\$6,000 under \$8,000	38,543	264,917	83,256	53,198	38,296	128,886	37,817	17,641	38,016	17,907
\$8,000 under \$10,000	39,877	359,207	99,321	52,879	39,993	207,431	38,990	33,616	38,990	33,616
\$10,000 under \$12,000	64,167	708,059	167,860	79,337	63,966	461,786	63,937	86,517	63,937	86,517
\$12,000 under \$14,000	53,682	693,297	136,950	69,179	53,482	487,286	53,482	98,790	53,682	99,090
\$14,000 under \$16,000	62,864	838,826	204,630	99,203	61,755	642,621	61,755	138,630	61,756	138,630
\$16,000 under \$18,000	45,869	778,061	174,207	68,417	45,869	535,437	45,869	122,044	45,869	122,044
\$18,000 under \$20,000	31,037	590,603	118,034	41,555	31,036	431,014	31,034	100,731	31,035	100,731
\$20,000 under \$25,000	27,273	981,940	116,352	37,632	27,273	427,957	27,273	112,868	27,273	112,721
\$25,000 under \$30,000	6,020	158,194	37,578	7,764	6,019	112,860	6,019	32,133	6,020	32,842
\$30,000 under \$50,000	8,129	298,989	79,774	16,819	8,131	202,516	8,125	66,596	8,129	67,416
\$50,000 under \$100,000	3,343	216,481	54,808	5,495	3,330	156,387	3,329	65,430	3,342	66,928
\$100,000 under \$200,000	478	61,013	17,864	762	451	42,432	450	21,799	451	22,351
\$200,000 under \$500,000	171	52,623	16,317	272	180	37,596	151	19,751	163	21,095
\$500,000 under \$1,000,000	39	26,659	7,547	65	36	19,353	38	12,655	39	13,396
\$1,000,000 or more	35	90,019	41,934	53	33	48,212	31	32,140	34	34,546
Taxable returns, total	424,209	5,990,420	1,388,587	577,427	423,977	4,025,069	423,768	971,897	424,209	980,646
Under \$2,000	298	502	—	224	298	279	298	330	298	330
\$2,000 under \$4,000	16,397	52,656	20,132	16,977	16,392	15,559	16,392	1,731	16,397	1,815
\$4,000 under \$6,000	28,775	158,157	52,035	35,951	28,775	70,171	28,775	8,772	28,775	8,772
\$6,000 under \$8,000	38,016	260,947	80,412	52,323	38,016	128,212	37,817	17,641	38,016	17,907
\$8,000 under \$10,000	38,993	351,770	93,675	50,863	38,993	207,431	38,990	33,616	38,993	33,616
\$10,000 under \$12,000	63,937	705,512	164,628	79,128	63,937	461,756	63,937	86,517	63,937	86,517
\$12,000 under \$14,000	53,682	693,297	136,950	69,179	53,482	487,286	53,482	98,790	53,682	99,090
\$14,000 under \$16,000	61,756	920,632	183,808	94,217	61,755	642,621	61,755	138,630	61,756	138,630
\$16,000 under \$18,000	45,869	778,061	174,207	68,417	45,869	535,437	45,869	122,044	45,869	122,044
\$18,000 under \$20,000	31,035	590,564	118,032	41,553	31,034	430,980	31,034	100,731	31,035	100,731
\$20,000 under \$25,000	27,273	981,940	116,352	37,632	27,273	427,957	27,273	112,868	27,273	112,721
\$25,000 under \$30,000	6,020	158,194	37,578	7,764	6,019	112,860	6,019	32,133	6,020	32,842
\$30,000 under \$50,000	8,129	298,797	79,767	16,811	8,126	202,338	8,125	66,596	8,129	67,416
\$50,000 under \$100,000	3,342	216,431	54,805	5,492	3,329	156,343	3,329	65,430	3,342	66,928
\$100,000 under \$200,000	451	56,720	13,571	717	451	42,432	450	21,799	451	22,351
\$200,000 under \$500,000	226	166,238	62,635	281	228	110,409	220	64,552	226	69,007
\$500,000 under \$1,000,000	39	26,659	7,547	65	36	19,353	38	12,655	39	13,396
\$1,000,000 or more	35	90,019	41,934	53	33	48,212	31	32,140	34	34,546
Total nontaxable returns	23,217	95,291	77,334	40,344	8,445	4,311	—	—	—	—
All returns, summary										
Under \$5,000	38,785	115,899	50,023	48,194	29,752	27,837	21,622	3,011	21,627	3,095
\$5,000 under \$10,000	105,509	776,847	242,044	143,025	101,127	396,387	100,653	58,979	100,852	59,244
\$10,000 under \$15,000	155,745	1,950,210	421,329	204,405	154,216	1,335,133	154,187	289,970	154,387	289,270
\$15,000 under \$20,000	101,894	1,756,636	380,352	153,285	101,892	1,223,012	101,890	277,742	101,892	277,743
\$20,000 or more	45,493	1,486,119	372,173	68,861	45,435	1,047,012	45,416	363,194	45,451	371,294

Footnotes at end of table

Table 2.2—Returns With Itemized Deductions: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Selected Marital Status—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of heads of households									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	1,278,485	16,171,151	5,040,537	2,533,268	1,231,241	10,674,925	1,167,624	2,168,050	1,167,938	2,168,992
Under \$2,000	***503	**710	*10,632	*5,276	—	—	—	—	—	—
\$2,000 under \$4,000	14,867	48,114	45,971	22,056	*2,246	*4,147	*4,179	*330	*4,182	*440
\$4,000 under \$6,000	66,089	355,157	201,361	116,338	54,722	47,042	22,863	2,198	22,863	2,198
\$6,000 under \$8,000	145,303	1,015,703	415,969	275,825	121,930	336,287	106,861	33,174	106,861	33,174
\$8,000 under \$10,000	216,361	1,956,770	651,481	400,306	208,534	911,337	206,432	123,038	206,432	123,038
\$10,000 under \$12,000	222,310	2,451,738	706,019	439,090	223,303	1,306,635	222,903	191,179	222,910	191,209
\$12,000 under \$14,000	153,715	1,997,313	564,049	311,462	152,651	1,125,429	152,423	178,021	152,423	178,028
\$14,000 under \$16,000	116,856	1,761,770	466,942	239,239	116,856	1,055,529	116,365	178,785	116,365	178,785
\$16,000 under \$18,000	107,886	1,832,514	444,823	235,730	107,811	1,152,233	107,611	205,968	107,611	205,968
\$18,000 under \$20,000	60,538	1,155,105	286,248	119,805	60,538	148,952	60,339	139,578	60,339	139,578
\$20,000 under \$25,000	80,891	1,786,403	424,413	169,826	80,862	1,192,272	80,725	235,796	80,725	235,742
\$25,000 under \$30,000	36,880	1,001,809	202,834	84,514	36,880	714,461	36,249	153,992	36,249	154,922
\$30,000 under \$50,000	33,072	1,192,684	257,657	76,427	33,006	859,239	32,766	222,525	32,956	225,301
\$50,000 under \$100,000	13,590	916,018	200,943	29,328	13,455	587,565	13,377	243,155	13,454	250,418
\$100,000 under \$200,000	2,630	380,876	84,295	6,569	2,606	291,271	2,754	126,342	2,779	131,336
\$200,000 under \$500,000	665	190,353	50,184	1,527	652	139,634	649	73,136	661	76,442
\$500,000 under \$1,000,000	106	66,844	14,681	222	100	51,542	99	29,406	99	31,789
\$1,000,000 or more	29	61,269	12,216	70	29	48,983	29	30,388	29	31,524
Taxable returns, total	1,167,938	17,488,085	4,952,512	2,300,987	1,167,826	10,596,844	1,167,624	2,168,050	1,167,938	2,168,992
Under \$2,000	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	*4,182	*14,031	*7,570	*3,145	*4,179	*3,343	*4,179	*330	*4,182	*440
\$4,000 under \$6,000	23,863	129,110	64,250	34,906	23,863	29,954	23,863	2,198	22,863	2,198
\$6,000 under \$8,000	106,861	765,657	264,732	132,891	106,861	336,034	106,861	33,174	106,861	33,174
\$8,000 under \$10,000	206,432	1,863,807	588,906	365,507	206,432	909,394	206,432	123,038	206,432	123,038
\$10,000 under \$12,000	222,910	2,447,194	702,943	437,755	222,903	1,306,503	222,903	191,179	222,910	191,209
\$12,000 under \$14,000	152,423	1,980,699	547,827	308,819	152,423	1,124,054	152,423	178,021	152,423	178,028
\$14,000 under \$16,000	116,365	1,754,794	461,599	238,396	116,365	1,054,799	116,365	178,785	116,365	178,785
\$16,000 under \$18,000	107,611	1,827,748	440,817	234,639	107,611	1,152,233	107,611	205,968	107,611	205,968
\$18,000 under \$20,000	60,339	1,151,302	285,541	119,606	60,339	148,755	60,339	139,578	60,339	139,578
\$20,000 under \$25,000	80,725	1,782,986	421,879	169,376	80,725	1,191,731	80,725	235,796	80,725	235,742
\$25,000 under \$30,000	36,249	984,614	199,401	83,099	36,249	702,314	36,249	153,992	36,249	154,922
\$30,000 under \$50,000	32,956	1,187,913	257,490	76,084	32,890	854,978	32,766	222,525	32,956	225,301
\$50,000 under \$100,000	13,454	907,563	191,154	28,922	13,454	587,486	13,377	243,155	13,454	250,418
\$100,000 under \$200,000	2,779	373,727	81,925	5,975	2,755	286,553	2,754	126,342	2,779	131,336
\$200,000 under \$500,000	**760	**255,471	**64,262	**1,740	**748	**190,330	**748	**102,542	**760	**108,231
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	29	61,269	12,216	70	29	48,983	29	30,388	29	31,524
Total nontaxable returns	110,547	683,066	448,025	232,281	63,415	78,080	—	—	—	—
All returns, summary:										
Under \$5,000	40,184	147,557	115,169	62,315	33,072	14,984	*7,219	*465	*7,222	*576
\$5,000 under \$10,000	407,309	3,228,698	1,210,264	757,485	379,420	1,285,826	334,116	158,274	334,116	158,274
\$10,000 under \$15,000	430,603	5,226,938	1,467,551	864,438	429,532	2,898,584	428,413	447,451	428,420	447,488
\$15,000 under \$20,000	231,702	3,971,501	1,000,330	481,047	231,427	2,490,196	231,228	445,160	231,228	445,180
\$20,000 or more	168,057	5,596,256	1,247,223	367,983	167,790	3,985,333	166,648	1,116,679	166,952	1,137,473

Footnotes at end of table

Table 2.2—Returns With Itemized Deductions: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Selected Marital Status—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of single persons not heads of households or surviving spouses									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total	2,827,859	45,357,630	12,554,344	2,932,496	2,619,833	30,382,091	2,566,859	7,856,826	2,567,731	7,963,657
Under \$2,000	47,968	60,230	56,074	37,835	22,964	9,459	15,496	"616	15,621	"884
\$2,000 under \$4,000	125,351	410,155	316,246	133,565	65,039	54,132	48,367	5,480	48,368	5,531
\$4,000 under \$6,000	240,135	1,205,805	827,655	277,744	185,785	253,575	155,107	31,984	155,135	32,344
\$6,000 under \$8,000	271,913	1,915,030	881,088	279,853	255,815	831,230	247,251	119,312	247,251	119,312
\$8,000 under \$10,000	309,823	3,067,670	1,555,656	393,101	325,724	1,631,802	320,832	257,827	320,648	256,296
\$10,000 under \$12,000	322,593	3,553,676	1,044,950	315,986	315,979	2,216,540	314,513	379,452	314,515	380,427
\$12,000 under \$14,000	266,811	3,482,384	965,677	257,560	267,138	2,275,278	266,671	413,928	266,674	413,937
\$14,000 under \$16,000	237,279	3,543,285	923,435	230,438	235,678	2,394,036	235,864	480,296	235,865	480,414
\$16,000 under \$18,000	205,716	3,502,625	894,629	218,678	204,608	2,395,203	204,342	484,321	204,343	485,214
\$18,000 under \$20,000	180,693	3,414,412	808,181	184,018	179,308	2,429,870	178,988	518,984	178,675	516,984
\$20,000 under \$25,000	244,314	5,396,227	1,184,392	259,324	242,922	3,953,055	242,716	907,916	242,986	908,641
\$25,000 under \$30,000	128,148	4,478,138	762,963	142,442	128,023	2,575,191	126,484	626,826	126,513	629,210
\$30,000 under \$50,000	142,944	5,292,836	1,113,994	163,931	139,974	4,080,416	139,875	1,209,988	139,924	1,227,922
\$50,000 under \$100,000	53,958	3,603,563	852,296	68,802	53,871	2,712,967	53,752	1,045,311	53,918	1,068,197
\$100,000 under \$200,000	13,008	1,701,311	404,578	17,185	12,927	1,281,295	12,834	618,571	12,980	641,176
\$200,000 under \$500,000	3,986	960,868	246,481	4,846	3,371	711,826	3,360	404,907	3,382	420,261
\$500,000 under \$1,000,000	506	344,488	85,415	665	499	248,108	499	155,222	505	164,665
\$1,000,000 or more	208	444,926	119,631	286	208	325,010	208	213,591	208	228,028
Taxable returns, total	2,567,731	43,912,000	11,001,681	2,608,178	2,567,345	30,310,909	2,566,859	7,856,826	2,567,731	7,963,657
Under \$2,000	"15,621	"20,631	"2,567	"11,716	"15,496	"6,213	"15,496	"616	"15,621	"884
\$2,000 under \$4,000	48,368	150,054	84,208	42,666	48,367	40,126	48,367	5,480	48,368	5,531
\$4,000 under \$6,000	155,135	795,347	383,299	182,725	155,107	249,797	155,107	31,984	155,135	32,344
\$6,000 under \$8,000	247,251	1,740,767	673,837	247,874	247,251	819,057	247,251	119,312	247,251	119,312
\$8,000 under \$10,000	320,648	2,895,538	967,734	309,524	320,632	1,623,147	320,632	257,827	320,648	256,296
\$10,000 under \$12,000	314,515	3,437,699	617,922	303,461	314,514	2,216,723	314,513	379,452	314,515	380,427
\$12,000 under \$14,000	266,674	3,455,030	926,536	254,513	266,671	2,273,982	266,671	413,928	266,674	413,937
\$14,000 under \$16,000	235,865	3,522,082	899,592	228,542	235,864	2,393,949	235,864	480,296	235,865	480,414
\$16,000 under \$18,000	204,343	3,478,410	867,539	216,442	204,342	2,394,652	204,342	484,321	204,343	485,214
\$18,000 under \$20,000	178,675	3,378,674	771,195	181,850	178,675	2,425,828	178,668	518,984	178,675	516,984
\$20,000 under \$25,000	242,986	5,388,085	1,157,432	257,953	242,915	3,952,932	242,716	907,916	242,986	908,641
\$25,000 under \$30,000	126,513	4,430,139	745,739	141,019	126,513	2,543,741	126,484	626,826	126,513	629,210
\$30,000 under \$50,000	139,924	5,187,561	949,417	156,044	139,910	4,080,173	139,875	1,209,988	139,924	1,227,922
\$50,000 under \$100,000	53,918	3,600,879	820,562	68,760	53,871	2,712,967	53,752	1,045,311	53,918	1,068,197
\$100,000 under \$200,000	12,980	1,697,883	401,341	17,144	12,921	1,281,135	12,834	618,571	12,980	641,176
\$200,000 under \$500,000	"3,987	"1,302,294	"336,361	"5,302	"3,968	"660,176	"3,859	"404,907	"3,987	"420,261
\$500,000 under \$1,000,000	"506	"344,488	"85,415	"665	"499	"248,108	"499	"155,222	"505	"164,665
\$1,000,000 or more	208	444,926	119,631	286	208	325,010	208	213,591	208	228,028
Total nontaxable returns	260,128	1,445,630	1,552,662	324,318	52,488	71,182	—	—	—	—
All returns, summary	285,430	971,249	728,359	295,467	154,451	141,529	123,661	15,287	123,614	15,908
Under \$5,000	739,860	5,687,641	2,508,362	772,451	680,676	2,638,670	663,212	399,911	663,229	400,463
\$5,000 under \$15,000	719,284	8,851,994	2,488,768	697,003	709,705	5,728,276	707,759	1,026,822	707,764	1,027,806
\$15,000 under \$20,000	496,810	6,824,389	2,149,104	509,696	493,206	5,984,652	492,496	1,220,170	492,509	1,221,181
\$20,000 or more	586,475	21,222,357	4,779,751	657,880	581,795	15,888,964	579,728	5,184,438	580,416	5,289,300

*Estimate should be used with caution because of the small number of sample returns on which it is based

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class

NOTE: Detail may not add to total because of rounding

Table 2.3—Returns With Itemized Deductions: Sources of income by marital status

Sources of income or loss	All returns			Joint returns of husbands and wives			Separate returns of husbands and wives			Returns of heads of households			Returns of surviving spouses			Returns of single persons not heads of households or surviving spouses		
	Number of returns	Amount	(1)	Number of returns	Amount	(2)	Number of returns	Amount	(3)	Number of returns	Amount	(4)	Number of returns	Amount	(5)	Number of returns	Amount	(6)
Adjusted gross income less deficit	25,391,389	581,678,757		21,339,626	511,330,274		447,426	6,085,711		1,778,465	18,171,151		57,691	733,982		2,827,859	45,351,530	
Salaries and wages (gross)	23,218,539	470,462,108		19,987,119	420,969,512		402,731	5,165,054		1,163,560	14,972,669		40,126	456,952		2,026,003	28,861,921	
Business and profession	2,841,453	35,199,714		2,583,677	32,438,126		31,810	266,500		69,158	667,517		2,774	44,177		154,034	1,782,395	
Net profit	950,043	2,652,102		844,339	2,343,141		13,094	35,896		24,629	57,715		1,464	3,654		66,298	203,466	
Farms	260,846	3,145,124		245,098	2,987,344		180	2,313		4,098	62,888		2,697	9,640		8,762	73,938	
Net profit	480,641	2,463,426		443,869	2,203,379		2,232	15,111		4,381	34,548		364	3,539		28,955	255,759	
Partnership	939,124	15,655,986		833,926	14,533,420		3,440	85,965		16,837	209,562		506	27,564		84,415	798,477	
Net profit	727,263	5,270,873		623,714	4,679,810		7,008	47,371		13,175	112,123		844	12,931		63,962	419,277	
Small business Corporation	257,711	3,160,575		232,634	2,876,447		86	3,483		5,297	50,433		1,119	1,902		18,175	228,311	
Net profit	173,656	1,278,976		159,048	1,172,027		1,767	9,925		5,026	28,789		1,138	999		6,237	67,237	
Sales of capital assets	3,252,265	14,005,127		2,635,374	11,586,179		27,485	94,751		96,451	403,849		7,588	27,551		486,387	1,852,895	
Net profit	1,182,332	4,188,132		1,038,147	3,671,038		18,956	7,066		55,201	43,017		5,732	5,649		220,678	139,563	
Sales of property other than capital assets	317,895	754,401		275,120	675,361		2,132	4,121		3,257	10,367		553	1,022		31,543	63,530	
Net profit	181,419	598,583		157,591	538,345		636	3,469		1,520	20,662		131	4,168		20,939	47,791	
Dividends in adjusted gross income	1,679,853	15,717,133		1,457,133	13,513,533		6,336	23,469		16,310	46,862		1,631	2,913		17,851	47,979	
Net profit	25,391,658	25,391,658		15,502,227	13,178,543		259,140	221,487		682,108	831,753		51,968	106,233		211,842	475,842	
Interest on the annuity in adjusted gross income	1,968,446	10,824,209		1,668,950	9,617,681		33,791	135,023		51,050	310,332		9,419	43,851		407,236	1,817,823	
Rent	1,755,185	5,105,762		1,495,716	4,073,297		28,524	74,473		61,957	173,482		1,696	2,948		257,502	781,572	
Net profit	1,765,848	3,739,516		1,475,860	3,133,821		22,772	41,849		50,315	178,307		502	1,212		193,379	364,327	
Royalty	217,445	1,550,521		250,669	1,096,976		2,965	6,346		3,880	21,935		237	3,808		60,673	421,456	
Net profit	232,245	95,787		21,332	83,372		6**	**		38	497		**	**		1,599	11,599	
Estate or trusts	468,080	2,199,640		394,360	1,728,569		6,900	28,076		17,901	145,476		4,023	29,917		154,978	757,642	
Net income	25,065	104,754		18,084	60,610		**	**		11,800	8,139		**	**		6,161	15,345	
State income tax refunds	6,965,940	1,518,078		5,894,227	1,293,746		50,043	15,755		73,306	20,588		3,320	42,890		692,890	1,151,305	
Net profit	1,989,841	1,488,787		1,661,552	1,210,505		15,737	19,640		61,026	49,591		907	1,557		222,778	189,395	
Subsidy adjustments	5,464,129	11,000,803		4,816,172	9,996,286		75,260	115,503		151,122	215,708		4,557	15,869		411,018	717,438	

* Rounding should be used with caution because of the small number of sample returns on which it is based.

** Data omitted because of the small number of sample returns on which they were based. Deleted data are included in the appropriate totals.

NOTE: Dollar may not add to total because of rounding.

Table 2.4—Returns With Itemized Deductions: Itemized Deductions as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Itemized deductions		Itemized deductions as a percent of adjusted gross income							
	Number of returns	Amount	Under 10 percent		10 under 15 percent		15 under 20 percent		20 under 25 percent	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	25,951,389	133,890,975	570,160	2,441,692	2,840,168	11,840,786	6,326,207	27,178,992	5,850,170	27,947,640
Under \$5,000	600,246	1,769,050	48,624	4,621	3,793	1,744	5,477	1,413	1270	1,118
\$5,000 under \$10,000	2,918,444	9,606,332	7,101	2,263	1,772	1,635	50,701	45,079	233,855	470,863
\$10,000 under \$15,000	5,140,313	18,437,324	22,205	16,808	38,233	64,283	939,655	2,229,359	1,418,203	4,061,764
\$15,000 under \$20,000	5,674,165	24,733,568	7,166	9,901	104,111	263,815	1,704,610	5,339,893	1,701,835	6,605,417
\$20,000 under \$25,000	4,420,413	21,657,132	8,164	15,596	614,851	1,931,651	1,542,151	5,391,858	1,121,723	5,886,031
\$25,000 under \$30,000	2,895,179	15,950,042	14,793	32,674	742,767	2,630,720	919,909	4,368,112	648,552	3,921,475
\$30,000 under \$50,000	3,186,819	22,648,153	222,896	758,186	654,483	3,052,997	933,694	5,871,195	573,354	4,591,909
\$50,000 under \$100,000	894,129	11,118,395	171,394	863,018	223,551	1,844,228	194,429	2,185,630	126,626	1,869,763
\$100,000 under \$200,000	180,447	4,341,788	53,326	468,225	40,030	644,745	30,637	684,558	20,041	582,420
\$200,000 under \$500,000	35,876	2,068,339	11,802	182,963	6,509	221,441	4,697	223,150	3,305	206,520
\$500,000 under \$1,000,000	4,010	548,111	1,285	42,807	531	43,814	455	51,611	315	45,658
\$1,000,000 or more	1,346	711,677	432	38,526	155	35,161	123	45,932	93	45,001

Size of adjusted gross income	Itemized deductions as a percent of adjusted gross income—Continued							
	25 under 30 percent		30 under 40 percent		40 under 50 percent		50 under 60 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	3,807,539	20,453,030	3,589,548	21,054,096	1,435,046	9,132,249	674,552	4,770,295
Under \$5,000	12,760	11,268	15,756	34,078	70,824	138,965	79,072	170,065
\$5,000 under \$10,000	414,013	987,609	855,067	2,385,935	586,658	1,985,971	321,325	1,236,763
\$10,000 under \$15,000	1,051,867	3,637,968	1,057,015	4,477,356	359,772	1,836,975	144,808	946,390
\$15,000 under \$20,000	1,043,598	4,893,534	786,332	4,695,158	208,907	1,573,317	57,648	535,495
\$20,000 under \$25,000	583,503	3,518,563	408,683	3,030,560	89,445	875,444	21,542	261,503
\$25,000 under \$30,000	312,187	1,303,251	195,641	1,832,028	34,006	412,265	11,560	169,138
\$30,000 under \$50,000	312,360	3,084,135	192,411	2,341,816	57,795	927,687	23,830	480,966
\$50,000 under \$100,000	72,093	1,296,541	86,480	1,357,729	20,241	587,258	8,721	359,206
\$100,000 under \$200,000	12,163	427,660	11,571	512,681	5,319	317,885	3,212	234,285
\$200,000 under \$500,000	2,360	178,357	2,845	272,925	1,625	295,768	1,117	180,561
\$500,000 under \$1,000,000	214	38,864	428	98,170	243	74,028	216	40,506
\$1,000,000 or more	61	37,281	148	96,547	111	86,475	101	115,399

Size of adjusted gross income	Itemized deductions as a percent of adjusted gross income—Continued							
	70 under 80 percent		80 under 90 percent		90 under 100 percent		100 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	213,735	1,734,868	116,881	972,416	84,653	895,489	254,043	2,675,490
Under \$5,000	56,411	167,399	46,837	146,504	33,908	115,901	144,325	763,142
\$5,000 under \$10,000	101,571	524,639	47,058	273,864	34,552	221,142	77,530	803,329
\$10,000 under \$15,000	26,076	237,327	7,327	73,269	6,041	65,331	16,123	282,821
\$15,000 under \$20,000	12,066	155,970	5,319	76,924	1,032	16,787	8,578	234,755
\$20,000 under \$25,000	3,953	67,345	6,684	115,143	2,269	44,754	1,234	44,401
\$25,000 under \$30,000	4,344	86,356	700	16,374	*1,712	*11,073	2,004	64,269
\$30,000 under \$50,000	2,551	70,718	806	28,450	3,004	95,878	2,490	158,276
\$50,000 under \$100,000	3,217	153,174	1,805	98,587	1,398	96,851	1,026	121,917
\$100,000 under \$200,000	1,066	106,372	511	58,527	478	64,210	538	101,516
\$200,000 under \$500,000	382	90,644	181	43,182	199	53,462	154	61,134
\$500,000 under \$1,000,000	66	33,116	36	20,762	41	27,084	30	25,264
\$1,000,000 or more	22	41,029	17	21,305	20	53,005	6	17,244

* Estimate should be used with caution because of the small number of sample returns on which it is based.

NOTE: Detail may not add to total because of rounding.

Table 2.5—Returns With Medical and Dental Expenses Deduction: Medical and Dental Expenses Deducted as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Deduction for medical and dental expenses		Deduction for medical and dental expenses as a percent of adjusted gross income					
	Number of returns	Amount	Under 1 percent		Under 2 percent		2 under 3 percent	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	19,062,751	12,159,556	7,874,395	862,757	2,421,897	665,579	1,667,169	792,884
Under \$5,000	464,799	502,164	10,694	205	18,807	1,138	19,262	2,093
\$5,000 under \$10,000	2,481,733	2,546,014	198,404	9,400	240,893	30,363	166,570	32,204
\$10,000 under \$15,000	4,029,637	2,629,610	798,049	51,121	751,874	128,932	382,594	122,514
\$15,000 under \$20,000	4,104,654	2,404,227	1,731,452	174,942	538,695	141,167	457,555	197,567
\$20,000 under \$25,000	3,089,644	1,506,721	1,891,539	183,424	420,351	137,607	316,838	175,320
\$25,000 under \$30,000	1,988,210	865,074	1,298,713	128,470	217,421	86,401	159,915	105,336
\$30,000 under \$50,000	2,207,134	1,151,308	1,593,760	205,722	204,051	106,980	142,963	126,794
\$50,000 under \$100,000	566,503	401,995	480,772	69,368	27,394	25,439	17,225	26,059
\$100,000 under \$200,000	97,889	95,202	89,962	13,036	1,993	3,644	1,188	3,782
\$200,000 under \$500,000	18,451	32,620	19,476	2,867	2,867	1,241	154	184
\$500,000 under \$1,000,000	2,204	3,712	2,099	310	21	225	**15	**306
\$1,000,000 or more	693	911	675	139	10	218	**	**

Size of adjusted gross income	Deduction for medical and dental expenses as a percent of adjusted gross income—Continued					
	3 under 4 percent		4 under 5 percent		5 under 6 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)
Total	1,259,831	811,908	969,263	730,689	734,734	662,048
Under \$5,000	16,483	2,338	12,533	2,167	19,906	2,600
\$5,000 under \$10,000	126,149	39,358	145,193	54,656	105,742	45,834
\$10,000 under \$15,000	363,160	160,121	312,466	177,856	264,601	182,200
\$15,000 under \$20,000	311,235	187,911	250,726	194,157	173,887	163,902
\$20,000 under \$25,000	200,312	155,812	194,410	128,363	100,490	121,141
\$25,000 under \$30,000	116,528	110,720	85,629	80,079	43,986	66,448
\$30,000 under \$50,000	105,807	131,388	45,962	71,552	30,277	58,857
\$50,000 under \$100,000	9,292	20,208	5,582	18,424	4,128	14,037
\$100,000 under \$200,000	616	2,889	626	3,655	634	4,520
\$200,000 under \$500,000	172	1,622	114	1,426	70	1,072
\$500,000 under \$1,000,000	11	280	12	355	**11	410
\$1,000,000 or more	4	163	—	—	**	**

Size of adjusted gross income	Deduction for medical and dental expenses as a percent of adjusted gross income—Continued							
	7 under 6 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	500,830	574,425	412,810	475,865	320,173	411,926	936,842	1,403,491
Under \$5,000	8,051	2,109	19,518	6,100	6,720	2,753	42,337	21,891
\$5,000 under \$10,000	99,142	99,321	115,370	78,696	101,722	75,469	350,563	325,580
\$10,000 under \$15,000	175,403	165,180	151,948	157,931	110,070	128,205	336,426	446,884
\$15,000 under \$20,000	125,941	160,207	79,813	115,899	57,827	94,450	159,179	323,714
\$20,000 under \$25,000	49,265	80,851	23,368	44,016	32,981	69,420	40,669	110,893
\$25,000 under \$30,000	23,630	46,251	10,862	25,797	5,475	14,046	18,085	56,955
\$30,000 under \$50,000	15,994	42,563	9,091	29,058	3,098	11,302	13,732	60,262
\$50,000 under \$100,000	3,039	15,198	2,577	14,715	2,035	12,373	4,993	39,848
\$100,000 under \$200,000	297	2,763	192	2,122	194	2,384	1,714	10,775
\$200,000 under \$500,000	69	1,474	40	615	**51	**124	164	5,493
\$500,000 under \$1,000,000	**7	**383	13	715	—	—	—	197
\$1,000,000 or more	**	**	—	—	—	—	—	—

Size of adjusted gross income	Deduction for medical and dental expenses as a percent of adjusted gross income—Continued							
	15 under 20 percent		20 under 30 percent		30 under 50 percent		50 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	463,124	836,342	435,351	919,495	276,257	914,992	197,768	1,500,367
Under \$5,000	55,166	36,731	101,832	100,966	65,002	95,425	72,400	224,324
\$5,000 under \$10,000	229,451	310,403	228,932	398,398	156,395	412,234	84,695	605,144
\$10,000 under \$15,000	106,688	225,759	62,045	175,366	27,606	122,363	19,659	205,366
\$15,000 under \$20,000	47,880	137,943	23,592	82,648	14,605	98,343	18,435	184,315
\$20,000 under \$25,000	8,674	32,716	9,159	51,173	5,405	46,194	5,702	79,670
\$25,000 under \$30,000	1,729	8,914	1,561	10,654	1,054	21,500	1,119	18,119
\$30,000 under \$50,000	7,706	47,851	6,727	60,916	2,658	37,842	1,897	*104,886
\$50,000 under \$100,000	1,414	18,060	1,280	19,350	2,140	53,126	1,112	45,639
\$100,000 under \$200,000	346	8,601	155	4,539	555	25,124	*53	*14,704
\$200,000 under \$500,000	52	2,723	88	5,577	30	1,261	—	—
\$500,000 under \$1,000,000	**3	**366	—	—	—	—	—	—
\$1,000,000 or more	**	**	—	—	—	—	—	—

*Estimate should be used with caution because of the small number of sample returns on which it is based

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class

NOTE: Total may not add to total because of rounding

Table 2.6—Returns With Taxes Paid Deduction: Taxes Deducted as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Taxes paid deduction		Taxes paid deduction as a percent of adjusted gross income							
	Number of returns	Amount	Under 1 percent		1 under 2 percent		2 under 3 percent			
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	25,860,608	49,610,062	61,564	23,086	260,740	145,735	702,088	500,844		
Under \$5,000	567,732	455,754	*9,233	*182	13,631	5,520	18,049	1,570		
\$5,000 under \$10,000	2,890,984	2,595,163	6,386	353	44,639	5,503	100,465	19,855		
\$10,000 under \$15,000	1,130,555	5,802,078	13,988	940	38,795	7,876	116,568	37,265		
\$15,000 under \$20,000	5,664,435	8,515,018	*3,346	*337	34,297	9,560	120,177	54,536		
\$20,000 under \$25,000	4,416,955	8,256,549	*2,755	*126	24,286	7,894	93,016	54,338		
\$25,000 under \$30,000	2,892,178	6,540,905	*3,971	*1,110	18,825	7,940	73,326	53,038		
\$30,000 under \$50,000	3,183,865	9,709,404	4,832	1,253	37,690	22,960	105,484	103,985		
\$50,000 under \$100,000	892,551	4,805,919	9,824	4,423	30,300	33,115	57,519	97,933		
\$100,000 under \$200,000	180,194	1,795,656	5,601	5,269	14,482	29,442	13,885	45,473		
\$200,000 under \$500,000	35,813	752,072	2,781	4,688	3,326	14,058	3,107	21,962		
\$500,000 under \$1,000,000	4,034	203,055	1,817	1,817	381	3,786	364	5,945		
\$1,000,000 or more	1,342	183,489	288	2,490	106	2,881	110	4,941		

Taxes paid deduction as a percent of adjusted gross income—Continued										
Size of adjusted gross income	3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	1,240,548	1,076,448	1,762,705	1,874,912	2,343,713	3,006,398	2,914,421	4,275,345		
Under \$5,000	36,354	4,114	13,694	2,023	22,394	4,564	22,503	5,189		
\$5,000 under \$10,000	148,346	42,946	177,646	65,592	207,807	82,125	219,482	115,648		
\$10,000 under \$15,000	217,811	97,212	414,756	237,071	484,042	342,487	610,462	503,135		
\$15,000 under \$20,000	255,400	156,237	400,919	318,132	533,431	512,009	635,639	722,603		
\$20,000 under \$25,000	233,101	162,852	277,767	273,492	411,636	507,633	695,961	926,961		
\$25,000 under \$30,000	129,056	124,100	194,055	237,476	262,471	393,679	374,355	663,093		
\$30,000 under \$50,000	158,489	218,688	208,857	344,118	307,498	632,860	345,233	821,731		
\$50,000 under \$100,000	61,296	143,190	79,408	239,198	94,170	342,281	390,985	390,985		
\$100,000 under \$200,000	16,738	77,349	17,983	105,924	17,248	122,807	15,133	125,590		
\$200,000 under \$500,000	3,538	34,467	3,074	3,074	2,721	4,017	41,570	41,570		
\$500,000 under \$1,000,000	927	7,634	269	7,506	227	8,229	219	9,234		
\$1,000,000 or more	92	5,639	79	6,198	58	6,807	69	7,175		

Taxes paid deduction as a percent of adjusted gross income—Continued										
Size of adjusted gross income	7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Total	3,081,094	5,228,359	2,918,740	5,566,506	2,391,183	5,126,324	5,913,075	15,196,682		
Under \$5,000	11,062	3,196	20,254	6,577	16,586	5,936	74,529	36,341		
\$5,000 under \$10,000	249,915	154,322	178,078	121,219	176,502	136,568	687,113	667,808		
\$10,000 under \$15,000	578,112	550,376	552,458	594,225	420,716	510,239	1,262,688	1,906,984		
\$15,000 under \$20,000	937,531	957,423	698,471	1,038,111	836,965	963,430	1,344,268	2,777,390		
\$20,000 under \$25,000	583,210	677,830	677,447	1,152,680	465,169	694,166	997,075	2,607,390		
\$25,000 under \$30,000	414,193	848,156	376,831	870,341	298,358	767,710	641,453	2,054,255		
\$30,000 under \$50,000	412,650	1,138,722	402,404	1,232,837	347,262	1,212,949	694,733	2,995,162		
\$50,000 under \$100,000	86,130	418,278	70,392	385,853	57,467	353,022	175,701	1,402,425		
\$100,000 under \$200,000	13,196	127,578	9,627	106,584	8,520	103,277	29,065	457,584		
\$200,000 under \$500,000	1,767	36,217	1,674	39,568	1,455	58,751	5,649	73,730		
\$500,000 under \$1,000,000	190	9,393	149	8,223	132	14,857	594	47,881		
\$1,000,000 or more	40	6,879	55	10,088	51	11,816	207	48,065		

Taxes paid deduction as a percent of adjusted gross income—Continued										
Size of adjusted gross income	15 under 20 percent		20 under 30 percent		30 under 50 percent		50 percent or more			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	1,399,640	4,771,487	546,413	1,776,821	166,497	593,699	116,167	447,615		
Under \$5,000	68,475	48,097	106,650	96,151	52,943	64,912	81,115	174,483		
\$5,000 under \$10,000	349,969	452,839	222,759	373,784	96,587	224,027	24,392	117,476		
\$10,000 under \$15,000	305,295	644,174	91,319	256,358	16,532	67,338	6,939	46,399		
\$15,000 under \$20,000	252,670	732,461	46,896	183,214	8,341	47,498	985	9,678		
\$20,000 under \$25,000	130,614	494,122	25,690	136,252	4,688	34,698	258	3,373		
\$25,000 under \$30,000	86,103	406,992	14,662	85,988	1,782	16,363	737	10,663		
\$30,000 under \$50,000	126,458	785,413	18,901	155,210	2,790	34,856	484	8,659		
\$50,000 under \$100,000	61,121	690,684	13,619	220,249	1,962	46,224	967	38,060		
\$100,000 under \$200,000	13,432	303,778	4,375	139,962	654	20,517	15	17,732		
\$200,000 under \$500,000	346	146,055	1,080	72,075	58	15,631	93	14,639		
\$500,000 under \$1,000,000	107	35,587	63	30,003	**	**	**	**		
\$1,000,000 or more						**	**	**		

*Estimate should be used with caution because of the small number of sample returns on which it is based.

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

NOTE: Detail may not add to total because of rounding.

Table 2.7—Returns With Interest Paid Deduction: Interest Deducted as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income

U.S. figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Interest paid deduction		Interest paid deduction as a percent of adjusted gross income					
	Number of returns	Amount	Under 1 percent		1 under 2 percent		2 under 3 percent	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	23,366,640	43,415,463	1,385,344	201,350	1,344,212	587,130	1,442,237	970,260
Under \$5,000	387,060	496,150	2,586	59	10,839	502	7,351	707
\$5,000 under \$10,000	2,318,168	2,795,970	140,839	5,456	86,049	10,943	96,284	19,173
\$10,000 under \$15,000	4,639,963	6,410,787	200,728	12,178	188,575	35,742	214,529	87,126
\$15,000 under \$20,000	5,371,648	3,081,663	211,848	17,964	225,873	60,076	270,915	118,785
\$20,000 under \$25,000	4,184,830	7,694,802	202,145	22,502	238,012	80,031	267,338	151,118
\$25,000 under \$30,000	2,684,294	5,326,644	166,726	21,102	200,828	83,488	218,144	151,117
\$30,000 under \$50,000	2,876,363	6,865,101	301,135	53,005	278,856	156,561	268,101	246,718
\$50,000 under \$100,000	745,510	3,007,807	114,003	32,790	88,945	96,777	79,078	132,044
\$100,000 under \$200,000	146,525	1,055,394	33,824	18,946	23,279	198,504	258,861	55,559
\$200,000 under \$500,000	28,262	436,995	9,665	10,695	4,524	16,093	3,099	21,217
\$500,000 under \$1,000,000	3,155	123,402	1,435	3,247	487	4,813	220	4,482
\$1,000,000 or more	1,082	110,749	810	3,404	123	3,026	69	3,176

Size of adjusted gross income	Interest paid deduction as a percent of adjusted gross income—Continued							
	3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	1,501,305	1,361,392	1,501,805	1,693,905	1,547,249	2,025,325	1,487,979	2,242,163
Under \$5,000	4,074	670	10,822	1,967	16,565	3,412	7,073	1,720
\$5,000 under \$10,000	115,412	30,496	76,875	26,325	79,394	35,456	73,769	38,709
\$10,000 under \$15,000	221,242	97,302	227,286	128,253	281,360	198,504	258,861	214,370
\$15,000 under \$20,000	260,136	161,006	290,456	231,627	340,933	328,320	367,351	420,563
\$20,000 under \$25,000	301,312	239,665	336,925	337,589	321,964	395,279	334,823	487,194
\$25,000 under \$30,000	247,861	236,299	231,586	285,124	202,968	305,481	202,207	357,156
\$30,000 under \$50,000	262,063	337,112	254,596	421,390	239,525	479,073	186,629	442,290
\$50,000 under \$100,000	73,713	170,977	62,168	162,762	54,406	194,534	47,357	201,285
\$100,000 under \$200,000	15,591	62,980	9,891	57,188	8,865	61,743	58,139	54,123
\$200,000 under \$500,000	2,096	19,448	1,293	16,082	1,116	16,674	872	15,980
\$500,000 under \$1,000,000	164	3,692	135	3,961	105	3,628	57	2,437
\$1,000,000 or more	41	2,847	28	1,639	28	3,001	17	2,319

Size of adjusted gross income	Interest paid deduction as a percent of adjusted gross income—Continued							
	7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	1,368,343	2,408,838	1,377,832	2,573,114	1,282,061	2,633,542	4,910,096	11,911,890
Under \$5,000	948	301	10,279	3,418	8,503	2,539	29,814	15,303
\$5,000 under \$10,000	69,764	42,758	74,249	53,453	74,550	59,575	418,134	423,107
\$10,000 under \$15,000	232,785	125,684	243,800	264,666	264,424	321,166	1,165,304	1,841,068
\$15,000 under \$20,000	348,824	455,773	384,792	586,900	347,011	576,713	1,410,381	3,012,916
\$20,000 under \$25,000	301,131	503,187	268,691	506,542	237,657	502,230	938,479	2,548,002
\$25,000 under \$30,000	192,402	391,605	198,596	459,027	171,165	444,008	466,955	1,540,203
\$30,000 under \$50,000	198,947	536,654	150,792	466,706	147,539	506,706	395,563	1,741,966
\$50,000 under \$100,000	37,314	181,073	32,335	175,083	27,527	166,333	73,824	573,406
\$100,000 under \$200,000	5,411	61,576	3,960	42,142	3,132	37,884	10,002	153,380
\$200,000 under \$500,000	772	15,779	504	11,662	509	12,809	1,413	48,554
\$500,000 under \$1,000,000	53	2,583	31	1,817	35	2,237	102	8,184
\$1,000,000 or more	12	1,657	9	1,098	9	1,344	38	7,802

Size of adjusted gross income	Interest paid deduction as a percent of adjusted gross income—Continued							
	15 under 20 percent		20 under 30 percent		30 under 50 percent		50 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	2,217,320	6,597,823	1,312,135	4,734,428	490,661	2,186,230	178,128	1,286,072
Under \$5,000	32,032	22,909	52,527	52,690	76,964	115,191	96,883	274,764
\$5,000 under \$10,000	343,231	491,156	379,124	507,034	236,765	640,020	47,729	212,309
\$10,000 under \$15,000	656,008	1,420,735	388,100	1,119,701	82,899	358,642	12,882	105,823
\$15,000 under \$20,000	616,284	1,837,211	240,018	967,865	43,075	282,420	3,961	53,702
\$20,000 under \$25,000	286,416	1,083,128	128,205	651,505	18,353	146,573	3,168	42,259
\$25,000 under \$30,000	124,699	578,987	45,436	262,893	6,752	91,349	3,979	98,803
\$30,000 under \$50,000	118,972	723,887	56,146	475,731	14,123	194,738	3,376	82,365
\$50,000 under \$100,000	26,908	286,218	17,367	287,070	7,156	180,697	3,185	141,259
\$100,000 under \$200,000	3,864	90,654	3,761	116,242	1,313	99,046	1,050	105,498
\$200,000 under \$500,000	701	34,707	738	49,476	556	59,766	404	86,054
\$500,000 under \$1,000,000	75	8,531	87	13,047	95	23,763	74	36,980
\$1,000,000 or more	20	7,899	26	9,455	30	16,028	28	46,457

* Estimate should be used with caution because of the small number of sample returns on which it is based

NOTE: Detail may not add to total because of rounding

Table 2.8—Returns With Contributions Deduction: Contributions Deduction as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Contributions deduction		Contributions deduction as a percent of adjusted gross income					
	Number of returns	Amount	Under 1 percent		1 under 2 percent		2 under 3 percent	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	24,434,659	16,792,387	7,389,470	902,508	6,313,666	2,176,532	3,593,406	1,997,477
Under \$5,000	440,546	184,359	61,028	941	35,031	1,894	40,174	4,130
\$5,000 under \$10,000	2,594,027	1,098,236	489,147	21,437	520,397	341,361	85,324	65,324
\$10,000 under \$15,000	4,736,497	1,971,077	1,358,898	85,839	1,138,734	215,565	725,299	224,291
\$15,000 under \$20,000	5,370,303	2,538,505	1,790,700	157,751	1,414,230	366,059	788,134	334,024
\$20,000 under \$25,000	4,266,393	2,310,146	1,474,957	187,970	1,201,911	354,978	658,747	329,608
\$25,000 under \$30,000	2,826,075	1,817,700	927,098	130,394	841,886	338,328	445,362	297,485
\$30,000 under \$50,000	3,112,502	2,964,186	952,748	181,427	893,916	479,151	494,354	445,282
\$50,000 under \$100,000	871,222	1,788,716	278,827	95,705	222,301	213,352	123,200	196,542
\$100,000 under \$200,000	176,183	913,488	60,781	38,638	39,781	74,302	22,292	70,607
\$200,000 under \$500,000	35,050	614,092	13,313	16,063	5,707	22,737	3,179	20,942
\$500,000 under \$1,000,000	3,931	245,327	1,508	3,964	462	4,423	23	3,822
\$1,000,000 or more	1,328	346,524	477	2,816	106	2,820	69	3,217

Size of adjusted gross income	Contributions deduction as a percent of adjusted gross income—Continued							
	3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	2,028,356	1,541,507	1,093,148	1,078,196	784,828	946,289	541,306	748,715
Under \$5,000	30,696	4,364	32,960	5,300	18,408	3,771	16,466	4,252
\$5,000 under \$10,000	282,602	77,716	145,305	48,459	133,248	58,169	90,701	44,351
\$10,000 under \$15,000	425,551	184,538	230,149	127,628	143,674	99,011	109,185	90,962
\$15,000 under \$20,000	405,003	243,416	211,425	164,824	170,541	161,953	99,015	111,715
\$20,000 under \$25,000	223,912	246,363	158,071	158,071	104,731	121,162	64,329	121,074
\$25,000 under \$30,000	206,706	182,935	119,047	144,661	85,629	97,477	57,750	101,396
\$30,000 under \$50,000	261,949	331,755	139,948	225,840	113,210	227,614	61,153	147,167
\$50,000 under \$100,000	75,845	174,197	45,546	134,988	29,990	107,383	17,723	76,433
\$100,000 under \$200,000	13,236	58,290	7,755	44,330	5,923	42,092	3,877	31,087
\$200,000 under \$500,000	2,075	20,034	1,484	16,146	1,341	15,423	14,640	14,640
\$500,000 under \$1,000,000	132	3,091	117	3,429	108	3,875	63	2,735
\$1,000,000 or more	49	3,300	38	3,716	25	2,338	24	2,676

Size of adjusted gross income	Contributions deduction as a percent of adjusted gross income—Continued							
	7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	441,142	664,864	365,666	603,900	304,093	583,663	879,342	2,029,569
Under \$5,000	23,764	6,826	27,719	8,287	7,490	3,074	47,573	21,609
\$5,000 under \$10,000	79,234	43,200	44,595	28,180	56,260	43,255	165,254	155,790
\$10,000 under \$15,000	95,267	89,124	87,487	93,215	68,364	80,488	224,484	332,723
\$15,000 under \$20,000	67,099	112,303	79,728	118,702	70,648	116,609	180,180	361,915
\$20,000 under \$25,000	62,768	105,345	61,306	114,302	45,511	92,404	103,979	273,306
\$25,000 under \$30,000	28,055	57,531	27,871	63,723	21,805	56,082	61,941	201,178
\$30,000 under \$50,000	48,006	129,274	29,697	72,503	24,704	91,067	64,634	292,577
\$50,000 under \$100,000	14,326	70,385	10,463	60,261	8,420	53,677	23,719	193,743
\$100,000 under \$200,000	2,827	27,912	2,207	24,588	2,198	27,478	5,869	95,637
\$200,000 under \$500,000	656	13,952	507	12,474	424	10,915	1,427	50,864
\$500,000 under \$1,000,000	77	3,856	68	3,778	56	3,446	220	18,477
\$1,000,000 or more	23	3,174	19	2,858	25	4,910	62	13,738

Size of adjusted gross income	Contributions deduction as a percent of adjusted gross income—Continued							
	15 under 20 percent		20 under 30 percent		30 under 50 percent		50 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	320,380	951,351	223,354	937,007	115,028	1,213,686	41,472	416,123
Under \$5,000	24,372	15,369	42,574	35,701	30,715	42,423	23,576	25,403
\$5,000 under \$10,000	106,773	143,071	93,104	163,766	38,171	108,038	8,675	32,966
\$10,000 under \$15,000	74,760	159,882	40,004	111,489	10,941	54,339	3,680	21,952
\$15,000 under \$20,000	49,764	145,392	14,854	54,221	6,532	36,565	252	2,455
\$20,000 under \$25,000	62,680	65,915	9,182	41,618	4,285	38,569	321	7,255
\$25,000 under \$30,000	13,303	63,867	6,242	49,931	1,909	20,362	453	8,630
\$30,000 under \$50,000	17,431	111,047	6,745	61,771	8,546	129,232	2,061	38,481
\$50,000 under \$100,000	7,615	88,092	6,063	97,831	6,252	162,121	932	61,967
\$100,000 under \$200,000	2,318	55,068	3,097	104,517	3,315	71,895	717	49,047
\$200,000 under \$500,000	950	47,407	1,327	97,713	1,660	162,762	69,990	69,990
\$500,000 under \$1,000,000	128	14,209	264	45,522	405	99,545	92	31,706
\$1,000,000 or more	45	23,762	118	60,927	197	147,814	52	66,255

NOTE: Detail may not add to total because of rounding

Table 2.9—Returns Filed by Dependents With Unearned Income: Selected Sources of Income, Deductions, and Tax, by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Dividends in adjusted gross income	
			Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total	1,340,176	3,487,890	1,110,021	2,538,982	231,441	234,598
Under \$1,000	262,656	154,059	179,457	107,540	61,429	23,756
\$1,000 under \$2,000	363,022	529,745	296,277	384,156	53,116	19,014
\$2,000 under \$3,000	348,608	872,131	319,754	750,450	44,779	41,393
\$3,000 under \$4,000	173,082	603,551	151,892	464,023	*21,498	*15,814
\$4,000 under \$5,000	81,454	364,146	66,264	285,876	*20,700	*10,757
\$5,000 under \$10,000	89,555	593,225	79,112	423,262	*18,381	48,266
\$10,000 under \$50,000	21,254	322,756	17,006	122,030	11,137	61,888
\$50,000 or more	545	48,277	259	1,645	401	12,718

Size of adjusted gross income	Interest received		Sales of capital assets net gain less loss		Total deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Total	1,166,381	407,823	80,456	81,832	1,238,278	1,955,420
Under \$1,000	231,968	40,681	*15,562	*—3,491	241,564	362,437
\$1,000 under \$2,000	321,838	86,145	*21,998	*16,850	327,868	491,059
\$2,000 under \$3,000	294,325	58,206	*15,148	*740	332,085	534,373
\$3,000 under \$4,000	154,398	85,257	*11,938	*8,358	161,143	261,895
\$4,000 under \$5,000	70,173	35,684	*8,953	*18,394	72,502	116,410
\$5,000 under \$10,000	74,793	50,546	*3,687	*3,731	82,786	144,591
\$10,000 under \$50,000	18,365	47,394	*2,860	*19,839	19,895	39,740
\$50,000 or more	521	3,908	310	17,411	435	2,915

Size of adjusted gross income	Standard deduction		Itemized deductions		Returns with no deductions	Total income tax	
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total	1,177,615	1,908,889	60,463	46,531	101,896	566,127	203,872
Under \$1,000	231,811	359,719	*9,753	*2,718	21,092	—	—
\$1,000 under \$2,000	307,664	483,440	*20,204	*7,619	35,154	55,016	3,579
\$2,000 under \$3,000	317,655	531,803	*14,430	*2,571	*16,523	145,249	9,223
\$3,000 under \$4,000	157,880	260,450	*3,254	*1,445	*11,939	173,054	25,605
\$4,000 under \$5,000	69,517	117,072	*2,985	*1,337	*8,952	81,454	26,666
\$5,000 under \$10,000	78,406	133,280	*3,380	*11,312	*6,769	89,555	60,075
\$10,000 under \$50,000	13,614	22,988	*6,081	*16,752	*1,359	21,254	55,773
\$50,000 or more	*59	*137	376	2,777	*110	545	23,951

* Estimate should be used with caution because of the small number of sample returns on which it is based.
 NOTE: Detail may not add to total because of rounding.

Table 2.10—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for age 65 or over					Total income tax
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Income tax after credits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Total	84,670,389	215,773,937	129,210,683	7,975,070	10,430,763	91,196,268	13,468,488	13,748,901	
No adjusted gross income	546,763	1,535,630	896,423	85,352	124,156	-603,786	**117	4,359	
\$1 under \$1,000	4,249,194	5,610,044	4,614,882	255,572	308,724	144,217	—	154	
\$1,000 under \$2,000	5,244,990	7,345,841	5,865,222	285,862	352,474	426,976	—	193	
\$2,000 under \$3,000	5,031,575	7,889,713	5,832,847	522,438	629,691	1,331,549	—	207	
\$3,000 under \$4,000	4,531,521	6,188,156	5,479,916	783,023	947,326	2,786,548	10,056	10,124	
\$4,000 under \$5,000	4,331,708	6,867,504	5,555,508	730,758	886,590	3,280,606	47,102	47,486	
\$5,000 under \$6,000	4,634,356	9,790,000	6,156,296	736,466	886,725	4,036,986	61,620	81,814	
\$6,000 under \$7,000	4,265,839	9,517,053	5,820,751	596,346	807,677	3,673,991	146,392	146,392	
\$7,000 under \$8,000	3,946,419	9,290,716	5,578,227	566,262	761,522	4,241,635	199,132	199,132	
\$8,000 under \$9,000	3,679,057	8,862,307	5,259,446	367,951	494,610	3,122,880	199,248	199,248	
\$9,000 under \$10,000	3,367,283	8,414,776	4,988,870	334,380	435,802	3,157,177	223,091	223,599	
\$10,000 under \$11,000	3,219,533	8,596,674	5,001,953	306,734	406,793	3,220,367	254,818	255,486	
\$11,000 under \$12,000	2,915,971	8,022,326	4,611,840	262,146	348,548	3,009,569	265,818	265,186	
\$12,000 under \$13,000	2,927,598	8,411,689	4,848,588	232,324	312,341	2,898,294	277,212	277,482	
\$13,000 under \$14,000	2,757,510	8,001,456	4,641,666	200,884	268,586	2,704,704	278,989	265,768	
\$14,000 under \$15,000	2,730,738	8,192,369	4,761,396	182,289	246,644	2,634,761	270,588	270,588	
\$15,000 under \$20,000	11,197,191	36,340,597	20,318,767	554,503	750,440	9,560,333	1,126,350	1,129,986	
\$20,000 under \$25,000	6,649,622	22,960,294	12,681,389	311,504	434,886	6,020,715	960,037	965,264	
\$25,000 under \$30,000	3,628,532	12,707,838	7,008,361	202,246	278,073	5,543,326	682,920	900,231	
\$30,000 under \$50,000	9,630,050	22,998,702	10,999,702	274,043	380,252	10,150,298	1,952,649	1,983,154	
\$50,000 under \$100,000	948,034	3,551,987	1,817,043	137,236	199,285	9,181,548	2,519,477	2,571,944	
\$100,000 under \$200,000	185,142	698,793	352,942	35,479	52,370	4,726,883	1,691,680	1,738,965	
\$200,000 under \$500,000	36,357	129,885	68,340	9,786	14,338	2,796,094	1,147,273	1,191,286	
\$500,000 under \$1,000,000	4,047	13,942	7,433	1,366	1,947	916,364	401,629	425,659	
\$1,000,000 or more	1,357	4,645	2,437	520	765	1,153,961	525,280	565,376	
All returns, summary:	23,935,751	39,266,888	26,246,900	2,662,805	3,251,163	7,346,112	57,176	62,330	
Under \$5,000	18,892,956	45,874,852	27,803,590	2,601,405	3,486,336	18,433,239	649,482	850,184	
\$5,000 under \$15,000	14,551,350	41,224,514	23,854,443	1,184,377	1,580,910	14,467,725	1,345,516	1,354,515	
\$15,000 or more	26,290,332	69,407,683	49,594,759	1,526,483	2,112,354	50,949,213	1,217,295	1,481,872	

Size of adjusted gross income	Exemptions for blindness					Exemptions for taxpayers' dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Income tax after credits	Total income tax	Number of returns	Number of exemptions	Adjusted gross income less deficit	Income tax after credits	Total income tax
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	174,867	177,571	1,968,454	244,869	246,678	35,357,105	75,654,820	588,462,163	75,708,821	76,203,437
No adjusted gross income	*599	*599	*-730	—	—	236,391	512,452	-4,038,517	*185	26,837
\$1 under \$1,000	*739	*766	*3,806	—	—	381,339	678,678	215,376	—	763
\$1,000 under \$2,000	5,574	5,773	9,294	—	—	630,850	1,122,372	965,452	—	286
\$2,000 under \$3,000	10,618	10,618	28,272	—	—	736,494	1,416,357	1,856,355	—	704
\$3,000 under \$4,000	*7,110	*7,110	*25,345	5,451	5,451	936,400	1,763,830	3,276,931	3,416	4,547
\$4,000 under \$5,000	15,323	15,323	70,641	315	315	1,133,595	2,228,083	5,150,607	11,167	11,398
\$5,000 under \$6,000	16,236	16,236	91,712	479	479	1,318,962	2,830,743	7,235,497	47,599	48,074
\$6,000 under \$7,000	17,232	17,232	110,378	3,603	3,603	1,441,346	2,871,393	9,372,844	156,653	156,480
\$7,000 under \$8,000	8,091	8,707	59,542	3,282	3,282	1,396,567	2,942,260	10,486,204	342,542	343,148
\$8,000 under \$9,000	11,322	11,322	96,047	5,451	5,451	1,435,924	3,096,029	12,229,411	569,969	584,300
\$9,000 under \$10,000	*4,109	*4,109	*38,336	*2,919	*2,919	1,461,700	2,965,995	13,673,457	811,652	812,627
\$10,000 under \$11,000	*5,194	*5,194	*53,710	*2,751	*2,751	1,505,404	3,182,734	15,604,536	1,012,655	1,013,798
\$11,000 under \$12,000	*8,986	*10,234	*102,310	*9,046	*9,046	1,467,170	3,053,706	16,151,594	1,182,442	1,182,853
\$12,000 under \$13,000	10,510	10,510	131,075	9,627	9,627	1,516,617	3,240,250	18,958,669	1,471,389	1,471,542
\$13,000 under \$14,000	8,289	8,289	111,098	10,402	10,402	1,441,376	3,082,915	18,451,439	1,617,993	1,618,743
\$14,000 under \$15,000	*4,270	*4,270	*51,863	*3,910	*3,910	1,492,868	3,180,559	21,660,958	1,915,590	1,916,086
\$15,000 under \$20,000	17,248	17,482	297,040	33,047	33,047	6,938,432	15,253,908	120,638,884	12,263,281	12,275,900
\$20,000 under \$25,000	5,700	5,700	123,006	11,004	11,004	4,367,170	9,636,366	37,168,563	11,816,684	11,827,273
\$25,000 under \$30,000	4,394	4,394	115,456	18,783	18,783	2,368,966	5,416,793	64,995,039	9,051,264	9,060,914
\$30,000 under \$50,000	3,550	3,660	125,100	22,436	22,448	2,444,148	5,577,972	69,334,812	15,191,165	15,234,149
\$50,000 under \$100,000	2,236	2,362	145,354	36,280	36,662	620,882	1,533,297	40,698,404	10,055,795	10,168,056
\$100,000 under \$200,000	654	654	85,524	30,529	31,196	114,789	292,827	14,934,052	4,964,724	5,065,409
\$200,000 under \$500,000	133	134	38,709	16,221	16,638	19,376	47,075	5,544,030	2,101,898	2,183,554
\$500,000 under \$1,000,000	21	22	13,607	5,534	5,706	1,868	4,540	1,252,800	542,987	581,150
\$1,000,000 or more	7	7	31,758	19,249	19,397	578	1,436	1,245,118	585,582	634,285
All returns, summary	46,615	47,083	136,629	15,735	15,735	2,045,669	7,721,742	7,425,203	14,768	43,956
Under \$5,000	36,990	37,806	396,215	15,734	15,734	7,053,589	14,527,320	53,197,413	1,942,515	1,946,628
\$5,000 under \$15,000	37,249	38,497	460,555	35,735	35,735	7,361,987	15,739,664	92,027,845	7,180,368	7,182,973
\$15,000 or more	34,013	34,485	975,555	193,085	193,883	16,896,450	37,966,094	435,811,702	66,571,470	67,029,879

Footnotes at end of table

Table 2.10—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Exemptions other than age or blindness Total									
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Salaries and wages (gross)		Total net profit less loss from business activities ¹		Sales of property net gain less loss ²		All other income less loss ³
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Total	84,870,389	205,165,503	1,053,895,687	75,510,735	800,998,631	12,251,981	9,153,699	8,073,685	18,717,241	48,356,907
No adjusted gross income	546,783	1,410,875	-6,910,119	196,831	1,410,233	458,850	-4,474,513	172,726	421,534	329,711
\$1 under \$1,000	4,249,184	52,938,960	2,427,174	3,733,901	2,291,587	1,271,479	-121,782	86,900	24,433	232,933
\$1,000 under \$2,000	5,244,980	6,967,594	7,780,636	4,890,262	6,934,607	407,327	18,710	170,096	101,694	1,583,294
\$2,000 under \$3,000	5,031,575	7,247,204	12,572,790	4,440,038	10,087,156	474,796	331,638	189,664	74,540	1,826,619
\$3,000 under \$4,000	4,551,521	7,240,716	15,865,379	3,736,945	12,486,630	448,126	453,653	262,944	198,907	1,946,944
\$4,000 under \$5,000	4,331,708	7,783,581	15,541,497	3,804,029	15,752,064	439,411	713,346	255,418	184,426	1,778,765
\$5,000 under \$6,000	4,634,358	8,787,039	25,362,773	3,924,563	20,517,316	460,050	889,281	261,016	279,955	1,954,815
\$6,000 under \$7,000	4,265,839	8,862,144	27,688,054	3,883,602	23,018,720	460,056	766,388	300,735	256,740	1,966,669
\$7,000 under \$8,000	3,948,419	8,520,487	26,589,451	3,374,246	24,325,548	452,153	1,066,923	302,352	263,683	1,934,160
\$8,000 under \$9,000	3,679,057	8,356,375	31,246,420	3,254,311	26,704,831	443,482	1,133,827	260,013	213,215	1,842,041
\$9,000 under \$10,000	3,367,262	7,874,864	31,837,840	3,028,871	27,647,274	421,192	1,130,864	275,266	218,512	1,833,132
\$10,000 under \$11,000	3,219,533	8,184,887	33,785,374	2,822,189	29,238,843	450,131	1,341,512	283,489	212,350	1,831,524
\$11,000 under \$12,000	2,915,371	7,865,546	33,515,862	2,655,351	32,171,783	407,589	1,380,753	298,372	416,457	1,811,400
\$12,000 under \$13,000	2,827,598	8,068,638	36,584,969	2,700,895	32,228,715	416,719	1,330,852	262,018	322,860	1,869,595
\$13,000 under \$14,000	2,757,510	7,724,581	37,202,225	2,564,258	33,066,420	407,531	1,395,725	267,806	320,135	1,803,332
\$14,000 under \$15,000	2,730,738	7,941,455	36,586,265	2,584,506	35,538,578	364,412	1,268,207	264,710	300,007	1,886,366
\$15,000 under \$20,000	11,167,191	35,572,575	194,184,453	10,582,581	175,256,079	1,763,399	7,116,457	1,250,849	1,696,533	8,537,033
\$20,000 under \$25,000	6,646,822	22,510,638	147,881,145	6,300,378	132,614,444	1,071,483	5,897,450	990,352	1,260,195	5,628,426
\$25,000 under \$30,000	3,629,532	12,425,304	66,784,280	3,375,119	65,265,808	735,677	5,852,504	782,233	1,235,428	3,302,808
\$30,000 under \$40,000	6,639,050	12,815,390	132,893,380	3,229,475	102,828,454	1,159,857	15,319,067	1,308,596	3,023,435	9,341,258
\$40,000 under \$100,000	948,034	3,350,340	62,415,723	754,517	36,073,306	559,305	12,329,944	562,338	2,628,750	933,169
\$100,000 under \$200,000	185,142	645,789	24,173,811	146,823	12,230,847	131,182	4,718,185	140,186	1,843,886	184,179
\$200,000 under \$500,000	36,357	115,415	10,171,295	26,832	3,883,076	27,899	1,587,711	30,374	1,372,573	36,242
\$500,000 under \$1,000,000	4,047	11,973	2,894,559	3,120	638,478	3,209	256,172	3,723	546,490	4,042
\$1,000,000 or more	1,357	3,873	2,886,017	1,048	356,772	1,112	433,205	1,285	886,299	1,355
All returns, summary	23,935,751	35,968,842	51,277,317	20,400,485	49,741,286	2,459,791	-5,078,429	1,137,748	1,005,734	8,464,276
Under \$5,000	19,892,956	42,330,810	157,675,338	17,270,453	122,213,689	2,236,678	4,959,482	1,399,414	1,239,963	5,930,597
\$5,000 under \$15,000	14,551,250	29,695,101	160,887,556	13,407,144	159,284,389	2,066,369	13,750,493	1,348,656	1,875,835	8,220,002
\$15,000 or more	26,290,332	87,260,844	676,074,778	24,431,893	549,746,264	5,488,932	54,875,597	5,090,837	14,795,708	22,096,514
Exemptions other than age or blindness: One										
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)	Total net profit less loss from business activities ¹	Sales of property net gain less loss ²	All other income less loss ³	Income tax after credits	Total income tax		
(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)		
Total	33,172,140	206,362,561	26,211,703	187,672,892	1,898,899	4,369,587	2,020,454	3,179,386		
No adjusted gross income	170,238	-996,570	40,169	210,281	121,565	-992,838	31,818	34,520		
\$1 under \$1,000	3,670,345	2,103,198	3,316,444	1,937,500	133,560	12,204	50,840	-6,217		
\$1,000 under \$2,000	4,290,569	6,200,841	3,956,061	5,729,041	180,559	27,300	86,279	54,073		
\$2,000 under \$3,000	3,835,296	5,947,659	3,459,196	8,738,096	165,934	215,017	106,647	9,581		
\$3,000 under \$4,000	3,076,523	10,782,501	2,565,846	8,513,992	147,461	199,990	151,253	91,318		
\$4,000 under \$5,000	2,584,067	11,624,959	2,178,394	6,584,058	126,363	214,304	155,963	93,616		
\$5,000 under \$6,000	2,518,034	13,881,249	2,187,363	11,510,218	114,148	255,296	103,735	117,875		
\$6,000 under \$7,000	2,067,707	13,076,837	1,844,132	11,578,746	108,744	218,675	116,335	79,151		
\$7,000 under \$8,000	1,630,186	13,119,878	1,824,218	11,634,337	80,789	227,188	114,829	81,561		
\$8,000 under \$9,000	1,583,461	13,404,640	1,432,239	11,888,842	50,955	176,866	79,570	40,414		
\$9,000 under \$10,000	1,265,211	12,174,715	1,162,785	10,001,043	89,785	183,319	86,296	70,098		
\$10,000 under \$11,000	1,079,564	11,325,332	966,490	9,733,355	65,641	240,185	86,567	60,535		
\$11,000 under \$12,000	869,145	10,229,749	782,565	8,756,182	64,738	242,474	86,605	163,806		
\$12,000 under \$13,000	754,030	9,417,227	675,222	8,100,241	46,440	197,149	86,939	528,790		
\$13,000 under \$14,000	661,649	8,914,096	587,526	7,716,991	47,950	111,380	73,064	63,222		
\$14,000 under \$15,000	542,266	7,846,294	491,901	6,782,637	34,516	137,718	48,648	66,638		
\$15,000 under \$20,000	1,443,936	24,835,539	1,301,459	20,656,155	134,427	552,213	223,581	289,886		
\$20,000 under \$25,000	400,732	9,707,484	362,254	7,174,871	64,896	378,458	121,614	184,559		
\$25,000 under \$30,000	176,643	4,767,577	133,136	2,880,462	42,254	274,930	83,386	190,103		
\$30,000 under \$50,000	159,381	8,206,241	102,560	2,788,365	61,167	755,271	66,689	476,704		
\$50,000 under \$100,000	56,501	3,745,364	26,532	1,170,903	26,175	468,676	40,018	340,802		
\$100,000 under \$200,000	12,669	1,646,552	5,978	396,768	6,573	165,019	9,863	202,370		
\$200,000 under \$500,000	3,248	924,719	1,381	123,360	1,706	83,363	2,861	135,586		
\$500,000 under \$1,000,000	513	346,687	200	30,429	297	447	67,782	513		
\$1,000,000 or more	224	460,800	97	22,508	134	13,303	205	124,257		
All returns, summary	7,527,000	36,392,388	15,517,862	34,452,968	877,563	-323,389	574,298	277,093		
Under \$5,000	6,314,590	86,821,221	6,230,737	57,013,184	424,442	1,061,345	502,755	362,689		
\$5,000 under \$15,000	3,926,854	47,732,889	3,526,705	41,098,406	258,855	918,881	365,076	495,540		
\$15,000 or more	2,303,867	52,586,253	1,936,579	35,717,393	338,009	2,712,755	578,325	2,041,063		

Footnotes at end of table

Table 2.10—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Number of exemptions other than age or blindness Two										Income tax after credits	Total income tax	
		Adjusted gross income less deficit	Salaries and wages (gross)		Total net profit less loss from business activities ¹		Sales of property net gain less loss ²		All other income less loss ³					
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)			
Total	18,651,427	29,120,322	16,502,546	19,417,058	3,884,497	17,144,894	3,099,625	7,656,501	14,443,093	46,932,069	43,366,716	43,771,042		
No adjusted gross income	164,537	-210,396	50,387	413,270	146,049	-1,939,089	51,904	65,448	113,877	-643,016	—	119	11,902	
\$1 under \$1,000	332,428	185,339	230,964	212,339	87,201	-92,608	21,520	7,945	130,811	57,563	—	176	—	
\$1,000 under \$2,000	535,594	798,979	377,880	534,827	196,297	-477,730	40,450	28,363	228,418	—	—	30	—	
\$2,000 under \$3,000	676,559	1,707,550	526,349	1,282,540	160,770	89,948	46,123	24,536	316,009	310,426	—	198	—	
\$3,000 under \$4,000	813,872	2,851,675	605,684	1,876,989	159,297	139,945	76,354	49,789	445,891	784,952	3,459	3,769	—	
\$4,000 under \$5,000	893,663	4,041,657	760,648	2,765,097	155,681	178,075	75,768	48,261	476,482	1,043,024	26,218	27,108	—	
\$5,000 under \$6,000	1,122,702	6,152,496	844,215	4,126,954	181,952	231,951	90,972	82,430	646,793	1,711,182	120,093	120,382	—	
\$6,000 under \$7,000	1,025,022	6,635,661	766,895	4,638,917	155,747	205,341	125,935	90,221	646,802	1,772,844	260,243	260,568	—	
\$7,000 under \$8,000	943,134	7,058,201	679,446	4,538,917	145,036	276,334	109,501	95,676	603,231	2,047,374	380,285	380,987	—	
\$8,000 under \$9,000	827,396	7,888,667	732,580	5,986,096	170,944	278,112	111,226	115,801	621,107	1,859,508	363,208	363,320	—	
\$9,000 under \$10,000	665,637	8,216,026	714,189	6,242,695	157,123	328,687	112,184	91,591	608,000	1,553,072	661,524	662,036	—	
\$10,000 under \$11,000	839,884	8,794,367	715,122	6,886,521	159,352	365,889	108,164	139,165	576,010	1,420,791	787,989	788,682	—	
\$11,000 under \$12,000	796,887	9,176,932	693,600	7,354,122	158,331	386,371	91,897	137,446	573,142	1,316,939	880,860	882,204	—	
\$12,000 under \$13,000	781,820	9,765,580	691,644	7,322,232	131,556	372,310	106,289	161,673	547,322	1,313,366	929,250	934,665	—	
\$13,000 under \$14,000	766,008	10,344,046	687,999	8,514,449	123,348	435,452	102,322	186,736	553,882	1,216,410	1,115,967	1,123,331	—	
\$14,000 under \$15,000	778,220	11,290,417	705,832	9,406,732	124,789	303,577	106,565	140,010	611,557	1,438,098	1,279,711	1,280,232	—	
\$15,000 under \$20,000	3,145,480	54,560,426	2,874,025	46,202,254	494,138	2,013,526	436,473	759,629	2,573,281	5,585,019	6,912,859	6,924,798	—	
\$20,000 under \$25,000	1,930,098	42,953,204	1,777,467	36,449,389	315,236	1,887,075	325,964	521,949	1,759,073	4,124,791	6,369,147	6,377,403	—	
\$25,000 under \$30,000	1,096,009	29,851,132	961,743	24,011,152	221,497	1,691,539	282,076	527,625	1,032,580	3,621,016	4,933,361	4,943,454	—	
\$30,000 under \$50,000	1,057,500	38,988,401	823,719	26,596,271	347,513	1,873,586	422,759	1,301,876	1,025,935	5,602,897	7,510,499	7,562,572	—	
\$50,000 under \$100,000	280,914	18,455,173	209,918	12,561,166	160,743	3,733,569	190,861	1,127,554	278,786	5,021,524	5,055,785	5,137,894	—	
\$100,000 under \$200,000	59,619	7,858,187	46,391	3,286,897	40,443	1,310,142	47,739	720,346	59,416	2,540,823	2,802,798	2,871,527	—	
\$200,000 under \$500,000	14,183	4,034,678	11,153	1,297,088	10,819	610,994	12,481	580,104	14,149	1,546,432	1,675,917	1,742,618	—	
\$500,000 under \$1,000,000	1,704	1,138,284	1,347	220,527	1,352	87,385	1,595	291,989	1,702	538,384	502,688	539,730	—	
\$1,000,000 or more	577	1,163,586	469	95,365	483	186,963	553	365,141	577	533,559	541,280	587,624	—	
All returns, summary:														
Under \$5,000	3,416,653	7,480,515	2,461,912	7,145,164	845,295	-1,671,457	312,119	224,341	1,709,158	1,782,467	29,696	43,184	—	
\$5,000 under \$10,000	8,983,901	35,951,289	3,729,555	25,403,218	790,002	3,188,205	548,798	475,518	3,126,123	8,715,318	1,985,252	1,987,203	—	
\$10,000 under \$15,000	3,964,799	43,735,342	3,494,197	40,068,057	656,316	1,836,598	517,217	765,030	2,882,313	6,705,658	5,038,777	5,049,177	—	
\$15,000 or more	7,586,084	196,403,215	6,807,112	146,820,520	1,592,024	16,660,649	1,720,501	6,191,612	6,745,499	29,730,434	36,312,893	36,991,379	—	

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total net profit less loss from business activities ¹		Sales of property net gain less loss ²		All other income less loss ³		Income tax after credits	Total income tax	
			Number of returns		Number of returns		Number of returns		Number of returns				
			(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Total	11,154,980	177,886,752	10,493,260	157,079,930	1,977,740	10,884,867	1,300,428	2,858,405	6,965,932	7,263,750	24,065,538	24,199,481	
No adjusted gross income	67,076	-1,076,066	30,181	214,800	57,102	-999,721	25,573	66,956	44,047	-358,100	—	118	4,003
\$1 under \$1,000	109,259	65,616	84,527	88,654	16,293	-15,981	4,887	4,684	26,863	8,460	—	103	—
\$1,000 under \$2,000	196,424	304,045	169,865	297,270	28,977	-3,667	13,905	10,044	51,007	6,998	—	—	—
\$2,000 under \$3,000	238,848	597,885	209,062	543,614	45,889	-341	19,816	28,988	74,281	25,584	—	—	—
\$3,000 under \$4,000	290,827	1,011,855	257,861	898,325	49,856	32,470	11,742	25,371	65,425	55,849	—	—	1,098
\$4,000 under \$5,000	365,202	1,757,794	346,398	1,546,470	70,775	126,260	15,409	18,484	112,627	62,580	973	—	—
\$5,000 under \$6,000	429,557	2,349,640	394,926	2,135,160	62,820	143,189	27,876	48,597	116,719	22,695	8,281	5,446	—
\$6,000 under \$7,000	432,848	2,441,853	402,586	2,241,146	73,181	140,380	21,686	27,612	159,676	72,715	56,581	58,679	—
\$7,000 under \$8,000	487,106	3,673,229	455,237	3,371,381	78,095	180,081	36,902	55,018	188,983	120,749	157,884	157,931	—
\$8,000 under \$9,000	458,456	3,901,942	434,834	3,606,347	62,627	193,760	26,656	24,183	166,978	77,231	235,785	235,778	—
\$9,000 under \$10,000	515,403	4,896,156	495,338	4,636,022	72,551	192,352	31,108	60,048	255,803	7,734	347,497	348,096	—
\$10,000 under \$11,000	495,183	5,205,511	471,348	4,786,370	81,411	260,002	37,398	33,030	250,815	126,108	398,452	398,572	—
\$11,000 under \$12,000	432,848	4,983,324	411,422	4,596,903	74,153	216,827	29,930	38,581	248,772	116,211	416,103	416,139	—
\$12,000 under \$13,000	516,295	6,452,075	492,742	5,929,023	71,460	252,575	34,042	32,753	300,284	237,724	586,779	586,782	—
\$13,000 under \$14,000	462,589	6,245,423	458,915	5,934,915	64,871	187,996	34,027	21,666	276,130	100,857	601,791	602,279	—
\$14,000 under \$15,000	487,757	7,074,114	473,282	6,983,141	72,944	247,383	46,306	17,376	324,726	126,214	708,043	708,045	—
\$15,000 under \$20,000	2,159,471	37,127,164	2,088,697	34,878,942	323,367	1,426,921	212,168	260,287	1,646,497	903,412	2,456,756	2,454,306	—
\$20,000 under \$25,000	1,286,267	28,704,859	1,239,449	25,584,163	226,711	1,205,467	186,841	237,491	1,080,966	677,738	3,836,806	3,841,128	—
\$25,000 under \$30,000	712,466	10,387,642	678,827	17,248,206	134,153	1,152,562	133,497	170,717	654,874	818,186	2,946,896	2,949,780	—
\$30,000 under \$50,000	704,079	25,649,879	655,521	20,978,620	197,322	2,744,764	234,392	393,522	673,800	1,532,973	4,734,343	4,746,051	—
\$50,000 under \$100,000	148,903	8,681,913	125,396	6,129,483	86,237	2,112,956	89,042	419,402	1,479,937	1,200,063	2,576,024	2,605,005	—
\$100,000 under \$200,000	28,300	3,703,776	23,670	1,985,254	20,261	752,656	21,877	295,770	28,094	670,097	1,281,572	1,331,038	—
\$200,000 under \$500,000	5,513	1,523,930	4,715	663,163	4,299	257,463	4,732	193,495	5,501	409,630	611,949	635,393	—
\$500,000 under \$1,000,000	589	372,246	529	186,023	452	186,023	452	186,023	589	372,246	171,754	171,754	—
\$1,000,000 or more	56	299,778	13	65,068	35	47,279	152	84,419	56	105,052	139,224	149,659	—
All returns, summary:													
Under \$5,000	1,287,675	2,661,289	1,097,884	3,571,133	270,194	-864,981	91,332	154,527	378,270	-193,390	1,032	6,220	—
\$5,000 under \$10,000	2,423,989	19,302,820	2,282,922	16,936,057	349,274	849,792	144,230	215,458	888,459	301,513	808,029	809,330	—
\$10,000 under \$15,000	2,394,462	29,946,458	2,295,669	27,300,534	364,779	1,185,583	181,643	143,406	1,407,707	707,144	2,713,167	2,713,871	—
\$15,000 or more	5,048,674	126,976,186	4,616,784	108,642,387	965,493	5,734,272	883,223	2,145,014	11,238,496	6,854,512	20,340,250	20,670,115	—

Footnotes at end of table

Table 2.10—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Number of exemptions other than age or blindness Five										Income tax after credits	Total income tax
			Salaries and wages (gross)		Total net profit less loss from business activities ¹		Sales of property net gain less loss ²		All other income less loss ³					
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
			(66)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)			(78)	(79)
Total	10,717,485	183,161,280	10,116,248	172,714,109	2,274,483	14,059,443	1,304,312	2,414,708	7,081,662	3,993,020	25,353,155	25,505,186		
No adjusted gross income	69,963	-1,197,864	35,502	287,250	62,014	-1,161,861	25,945	134,730	43,178	-458,083	—	9,375		
\$1 under \$1,000	86,278	43,621	62,999	42,360	17,722	-20,033	4,747	7,995	24,431	13,299	—	265		
\$1,000 under \$2,000	131,850	202,912	111,410	185,351	32,056	44,876	9,376	8,517	30,685	-35,522	—	—		
\$2,000 under \$3,000	155,713	303,849	137,563	278,744	35,405	54,620	6,696	10,913	34,760	-2,429	—	106		
\$3,000 under \$4,000	202,912	713,624	180,492	603,401	45,052	52,752	8,968	6,672	55,302	50,799	—	—		
\$4,000 under \$5,000	244,266	1,106,130	215,966	955,480	46,456	89,399	13,084	10,315	72,670	10,936	45	242		
\$5,000 under \$6,000	301,519	1,664,293	264,535	1,465,636	66,809	141,291	20,099	18,775	92,551	38,590	210	245		
\$6,000 under \$7,000	322,407	2,093,422	298,317	1,890,370	66,449	124,646	19,702	22,314	117,515	56,092	6,525	6,536		
\$7,000 under \$8,000	359,858	2,707,353	329,130	2,465,085	82,679	196,665	29,730	25,559	128,668	20,044	60,165	60,364		
\$8,000 under \$9,000	445,012	2,506,219	421,366	2,243,076	76,148	184,716	18,664	8,145	140,270	-5,742	110,162	110,162		
\$9,000 under \$10,000	355,267	3,366,450	336,112	3,133,664	59,527	200,903	20,501	-20,104	144,803	51,938	162,456	162,785		
\$10,000 under \$11,000	402,296	4,224,377	383,982	3,942,960	73,221	236,262	30,910	31,690	201,813	13,165	254,731	255,532		
\$11,000 under \$12,000	409,697	4,707,735	390,744	4,397,718	77,520	271,802	26,521	20,634	216,870	17,781	328,284	328,384		
\$12,000 under \$13,000	488,900	5,857,574	452,383	5,499,629	89,164	305,342	30,824	19,166	284,279	33,438	437,435	437,461		
\$13,000 under \$14,000	482,273	6,506,635	465,497	6,067,380	88,355	376,732	33,522	21,884	303,696	40,858	525,644	525,666		
\$14,000 under \$15,000	523,592	7,601,076	509,628	7,226,317	76,447	287,582	38,725	40,687	351,598	46,499	662,650	663,051		
\$15,000 under \$20,000	2,374,972	14,474,689	2,213,067	39,523,960	408,085	1,495,216	195,251	145,475	1,771,031	306,218	4,232,006	4,233,542		
\$20,000 under \$25,000	1,535,018	9,448,082	1,498,735	32,314,932	261,180	1,246,337	158,967	203,612	1,279,701	350,181	1,858,306	1,858,633		
\$25,000 under \$30,000	826,559	5,221,395	796,108	20,620,069	158,699	1,390,896	143,442	118,715	735,125	291,716	3,137,575	3,137,965		
\$30,000 under \$50,000	873,698	32,166,457	806,186	26,692,945	302,517	4,012,787	297,523	669,059	828,344	992,865	5,532,216	5,548,005		
\$50,000 under \$100,000	200,429	13,281,514	174,023	8,942,960	122,660	1,317,361	116,755	399,599	200,629	995,142	3,274,018	3,306,301		
\$100,000 under \$200,000	34,181	4,400,693	28,278	2,565,993	25,668	995,558	24,641	268,952	34,000	570,191	1,470,959	1,500,565		
\$200,000 under \$500,000	5,583	1,547,096	4,899	745,498	4,801	260,956	4,563	210,853	5,571	329,782	614,510	638,801		
\$500,000 under \$1,000,000	548	358,668	468	106,308	468	44,559	497	88,009	547	119,952	154,869	155,532		
\$1,000,000 or more	175	445,269	154	73,874	157	128,707	162	139,767	175	102,921	207,840	223,994		
All returns, summary														
Under \$5,000	892,082	1,262,073	744,032	2,493,686	238,705	-989,347	65,110	179,142	261,026	-421,410	45	5,790		
\$5,000 under \$10,000	1,684,082	12,767,793	1,550,062	17,030,672	345,612	484,311	108,699	54,685	624,227	160,921	339,517	340,310		
\$10,000 under \$15,000	2,286,558	26,897,987	2,200,234	27,133,964	405,107	1,477,531	160,502	133,841	1,328,266	151,741	2,208,443	2,210,033		
\$15,000 or more	5,854,363	150,254,317	5,621,520	131,382,567	1,285,039	12,722,949	966,001	2,047,035	4,858,153	4,101,767	22,804,849	22,945,051		

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Number of exemptions other than age or blindness Five										Income tax after credits	Total income tax
			Salaries and wages (gross)		Total net profit less loss from business activities ¹		Sales of property net gain less loss ²		All other income less loss ³					
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
			(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)			(90)	(91)
Total	5,617,582	106,283,340	5,300,453	94,331,906	1,306,044	8,444,225	768,383	1,549,395	3,754,532	1,960,221	13,647,404	13,749,161		
No adjusted gross income	45,976	-780,987	25,245	156,317	45,787	-728,466	21,303	44,355	27,097	-232,893	—	5,269		
\$1 under \$1,000	74,084	21,324	28,586	20,983	6,872	-570	1,655	4,240	3,527	-670	—	390		
\$1,000 under \$2,000	52,975	78,824	46,043	78,473	17,526	-516	1,264	-3,001	12,220	1,869	—	130		
\$2,000 under \$3,000	72,259	190,340	63,750	174,670	14,873	19,026	3,299	-3,618	18,261	863	—	—		
\$3,000 under \$4,000	78,456	277,037	69,422	247,986	25,969	16,903	9,216	14,652	21,492	-2,545	—	—		
\$4,000 under \$5,000	126,849	566,685	110,957	468,365	23,985	72,415	9,291	5,268	25,152	-1,362	—	—		
\$5,000 under \$6,000	158,736	877,154	146,545	793,891	31,686	49,080	8,026	4,659	50,357	29,525	—	72		
\$6,000 under \$7,000	173,894	1,136,890	162,800	1,059,722	36,454	62,113	10,674	19,682	56,135	-3,828	1,158	1,489		
\$7,000 under \$8,000	183,002	1,369,105	171,424	1,276,502	37,947	94,584	5,725	6,720	69,823	-8,701	3,097	6,417		
\$8,000 under \$9,000	199,730	1,532,065	181,793	1,340,263	39,958	167,302	10,857	9,386	73,950	15,114	32,593	32,608		
\$9,000 under \$10,000	178,558	1,802,066	177,919	1,673,112	40,195	127,943	14,972	8,327	88,692	-7,317	57,803	57,874		
\$10,000 under \$11,000	240,028	2,523,321	228,028	2,307,008	44,795	174,790	11,220	13,684	100,341	27,839	111,657	111,743		
\$11,000 under \$12,000	217,498	2,497,869	206,084	2,298,612	50,163	150,117	26,502	48,896	114,757	44	132,327	132,659		
\$12,000 under \$13,000	218,628	2,734,366	208,578	2,540,142	44,187	172,125	15,367	10,006	118,000	5,093	166,897	166,897		
\$13,000 under \$14,000	225,340	3,006,974	217,011	2,857,664	45,152	148,071	13,271	16,546	127,546	14,693	207,889	207,254		
\$14,000 under \$15,000	229,768	3,330,800	221,881	3,122,020	39,073	164,996	9,986	8,141	123,628	35,642	254,939	254,984		
\$15,000 under \$20,000	1,195,140	20,750,851	1,158,663	15,665,052	238,242	865,548	121,107	155,766	816,940	64,444	1,895,774	1,897,696		
\$20,000 under \$25,000	848,766	18,829,355	831,422	17,962,598	143,746	665,019	100,577	49,386	689,876	152,393	2,139,621	2,139,671		
\$25,000 under \$30,000	463,836	13,201,824	446,564	12,151,550	108,362	772,170	91,543	45,841	785,331	180,615	1,743,072	1,744,543		
\$30,000 under \$50,000	466,837	17,562,844	450,555	14,788,744	153,787	2,095,594	171,668	246,916	457,462	434,229	2,770,818	2,780,885		
\$50,000 under \$100,000	145,299	5,560,852	142,950	6,497,086	92,365	2,325,957	83,517	276,814	141,239	460,995	2,300,610	2,324,882		
\$100,000 under \$200,000	27,099	3,501,193	23,028	2,137,910	20,865	763,977	19,860	187,413	26,901	411,883	1,144,762	1,167,251		
\$200,000 under \$500,000	4,339	1,179,559	3,657	593,602	3,607	199,669	3,620	132,423	4,313	253,865	453,138	469,182		
\$500,000 under \$1,000,000	375	251,327	339	88,898	329	32,484	349	58,788	373	70,047	106,749	114,061		
\$1,000,000 or more	118	293,302	100	32,435	105	26,531	114	117,312	118	57,054	117,289	136,201		
All returns, summary														
Under \$5,000	410,601	371,823	343,103	1,164,794	125,012	-625,208	45,028	65,635	108,349	-233,398	—	5,799		
\$5,000 under \$10,000	884,922	6,717,800	820,480	6,143,490	188,250	501,022	50,254	47,774	318,957	24,793	100,651	101,362		
\$10,000 under \$15,000	1,131,260	14,123,329	1,081,592	13,125,646	223,574	817,099	76,346	97,272	584,073	83,312	872,919	873,537		
\$15,000 or more	3,190,805	85,071,138	3,055,278	73,897,975	759,208	7,746,311	592,755	1,339,307	2,563,153	2,085,514	12,673,834	12,768,473		

Footnotes at end of table

Table 2.10—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of exemptions other than age or blindness Six or more													
	Number of returns	Number of exemptions other than age or blindness	Adjusted gross income less deficit	Salaries and wages (gross)		Total net profit less loss from business activities ¹		Sales of property net gain less loss ²		All other income less loss ³		Income tax after credits	Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount					
										(92)	(93)			(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
Total	4,156,765	27,867,669	78,951,431	3,886,525	69,522,736	910,338	6,614,083	480,653	1,258,252	2,371,881	1,556,360	9,121,759	9,208,791	
No adjusted gross income	29,873	204,203	—775,247	14,247	128,215	26,132	—652,538	16,381	75,825	18,548	—326,749	—	766	4,781
\$1 under \$2,000	14,761	107,033	7,876	9,860	6,760	7,831	—774	3,251	5,786	4,374	—8,896	—	128	1,124
\$1,000 under \$2,000	37,578	244,290	57,335	28,403	49,644	8,812	3,716	3,822	3,898	12,548	77	—	152	—
\$2,000 under \$3,000	52,938	360,137	135,107	44,146	128,392	15,127	2,767	6,793	4,141	9,957	—192	—	28	—
\$3,000 under \$4,000	68,029	453,032	248,687	57,540	224,938	20,469	11,899	5,411	11,054	16,480	732	—	24	—
\$4,000 under \$5,000	97,661	645,283	445,471	81,576	372,594	14,631	30,894	6,203	4,290	18,486	37,702	—	—	—
\$5,000 under \$6,000	103,808	735,164	567,940	90,989	485,459	22,635	68,473	10,308	7,619	19,684	6,389	—	271	—
\$6,000 under \$7,000	113,342	784,884	750,792	106,870	681,479	17,471	19,234	4,431	18,761	29,334	11,318	—	38	—
\$7,000 under \$8,000	143,133	988,273	1,070,584	134,791	993,926	27,587	81,572	5,662	—841	33,140	—4,073	349	39	—
\$8,000 under \$9,000	184,983	1,263,960	1,584,830	170,897	1,452,186	38,849	113,080	13,940	11,986	46,548	7,378	9,578	5,571	—
\$9,000 under \$10,000	196,207	1,043,313	1,482,228	148,529	1,360,718	31,844	97,749	10,247	16,310	42,515	7,451	20,139	20,141	—
\$10,000 under \$11,000	162,578	1,130,482	1,712,765	—154,219	1,801,628	25,707	64,403	7,296	8,247	55,118	38,487	33,990	34,009	—
\$11,000 under \$12,000	167,918	1,153,855	1,934,193	161,168	1,814,095	32,084	110,562	6,918	7,086	71,969	2,446	57,865	57,865	—
\$12,000 under \$13,000	187,955	1,253,633	2,354,047	180,125	2,237,448	34,302	94,358	8,574	10,953	90,340	11,288	95,796	95,796	—
\$13,000 under \$14,000	159,551	1,086,957	2,155,041	151,351	1,978,041	28,955	145,094	11,580	10,282	77,004	21,624	101,013	101,013	—
\$14,000 under \$15,000	169,035	1,135,870	2,456,585	162,484	2,315,730	36,643	126,941	10,740	4,175	88,388	9,739	134,672	134,672	—
\$15,000 under \$20,000	878,292	5,884,178	15,290,602	845,790	14,329,664	163,526	763,032	72,269	83,508	570,589	114,387	1,081,731	1,083,161	—
\$20,000 under \$25,000	606,701	3,969,967	13,538,181	591,251	12,730,522	95,733	511,995	62,290	63,192	428,788	232,473	1,339,586	1,341,121	—
\$25,000 under \$30,000	333,719	2,182,696	8,124,329	320,739	8,273,888	72,642	572,406	47,987	110,780	282,887	167,254	1,070,311	1,071,111	—
\$30,000 under \$50,000	348,555	2,295,195	12,837,571	320,832	10,902,488	67,751	1,522,934	85,556	137,357	319,617	274,792	1,923,420	1,929,951	—
\$50,000 under \$100,000	112,038	742,241	7,510,807	92,698	4,975,230	70,585	1,940,736	62,345	264,185	108,680	330,656	1,709,965	1,732,911	—
\$100,000 under \$200,000	23,274	156,743	3,063,219	10,478	1,866,026	17,632	730,832	16,386	169,135	23,083	297,226	973,435	990,881	—
\$200,000 under \$500,000	3,491	23,235	961,380	2,947	470,365	2,867	175,054	2,787	120,147	3,480	195,815	370,015	384,489	—
\$500,000 under \$1,000,000	338	2,278	224,157	290	72,736	296	29,209	313	49,071	338	72,241	94,118	101,336	—
\$1,000,000 or more	107	737	233,151	95	67,564	87	50,462	89	60,403	106	54,722	105,549	113,401	—
All returns, summary														
Under \$5,000	301,740	2,023,978	119,228	235,872	913,543	93,022	—604,043	41,861	104,994	80,373	—295,266	—	56	5,06
\$5,000 under \$10,000	701,473	4,815,624	5,436,175	647,086	4,973,769	108,496	380,108	43,688	53,835	170,721	28,464	30,066	31,37	—
\$10,000 under \$15,000	847,037	5,760,797	10,612,630	809,347	9,946,942	157,691	541,357	45,072	40,745	382,619	83,585	423,496	423,881	—
\$15,000 or more	2,396,515	15,267,270	62,785,387	2,194,220	53,688,483	521,129	6,296,661	350,032	1,058,677	1,737,968	1,739,577	8,668,132	8,748,532	—

¹ Estimates should be used with caution because of the small number of sample returns on which it is based.² Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.³ Includes business or profession, farm, partnership, and Small Business Corporation net profit less net loss.⁴ Includes gain less loss from sales of capital assets, and gain less loss from sales of property other than capital assets.⁵ Includes dividends in adjusted gross income, interest received, rent, royalty, estate and trust net income less net loss, pensions and annuities in adjusted gross income, State income tax refunds, alimony, premature distributions from individual retirement accounts and self-employed retirement plans, and other income (net), less statutory adjustments.

NOTE: Data may not add to total because of rounding.

Table 2.11—Exemptions by Type and Marital Status

All figures are estimates based on samples

Exemptions by type	All returns	Joint returns of husbands and wives	Separate returns of husbands and wives			Returns of heads of households	Returns of surviving spouses	Returns of single persons not heads of households or surviving spouses
			Total	Spouse filing	Spouse not filing			
Number of Returns	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total returns	84,670,389	44,438,912	1,879,058	1,779,695	99,363	5,312,194	164,539	32,874,686
Returns with exemptions for—								
Age 65 or over	7,975,070	4,601,962	88,695	79,667	9,028	111,202	6,099	3,167,112
Blindness	174,867	122,401	*158	*158	—	*8,423	—	43,885
Dependents	35,357,104	28,334,391	679,520	616,760	62,740	4,934,239	164,539	1,244,415
Other than age or blindness, total	84,670,389	44,438,912	1,879,058	1,779,695	99,363	5,312,194	164,539	32,874,686
One	33,172,140	—	1,162,914	1,162,914	—	378,955	—	31,630,271
Two	19,851,427	16,104,521	338,260	301,637	36,623	2,630,736	72,661	705,249
Three	11,154,980	9,315,833	181,462	169,733	11,669	1,306,652	48,170	302,663
Four	10,717,485	9,815,900	116,756	82,174	34,582	838,661	26,954	148,214
Five	5,617,592	5,254,924	47,633	38,967	*8,666	249,563	4,610	60,862
Six or more	4,156,765	3,947,734	32,033	24,210	*7,823	137,427	12,144	27,427
Number of Exemptions	215,773,937	159,366,417	3,399,228	3,041,804	357,424	14,268,373	510,418	38,229,501
Exemptions for—								
Taxpayers (and spouse)	129,210,682	88,877,824	1,978,421	1,779,695	198,726	5,315,219	164,539	32,874,686
Age 65 or over	10,430,762	7,032,150	94,200	79,667	14,533	111,202	6,099	3,167,112
Blindness	177,671	125,205	*158	*158	—	*8,423	—	43,885
Dependents	75,954,820	63,311,238	1,326,449	1,182,284	144,165	8,833,535	339,780	2,143,818
Other than age or blindness, total	205,165,503	152,189,062	3,304,670	2,961,979	342,691	14,148,748	504,319	35,018,504
One	33,172,140	—	1,162,914	1,162,914	—	378,955	—	31,630,271
Two	35,992,571	32,209,042	374,882	301,637	73,246	2,630,736	72,661	705,249
Dependents	3,710,283	—	301,637	301,637	—	2,630,736	72,661	705,249
Three	20,483,282	18,631,666	193,131	169,793	23,338	1,307,652	48,170	302,663
Dependents	12,981,658	9,315,833	351,255	339,586	11,669	2,612,904	96,340	605,326
Four	20,569,185	19,631,800	151,338	82,174	69,164	610,879	26,954	148,214
Dependents	22,300,755	19,631,800	315,686	246,522	69,164	1,827,765	80,862	444,642
Five	10,881,182	10,509,848	56,299	38,967	*17,332	249,563	4,610	60,862
Dependents	17,205,778	15,764,772	181,866	155,866	*25,998	998,252	18,440	243,448
Six or more	8,112,323	7,895,468	39,856	24,210	*15,646	137,428	12,144	27,427
Taxpayer (and spouse)	19,755,346	18,598,833	176,005	138,671	*37,334	763,878	71,477	145,153

* Estimate should be used with caution because of the small number of sample returns on which it is based.
 NOTE: Detail may not add to total because of rounding.

Tax Computation and Tax Rates

Contents

roduction, 79
ne subject to tax, 80
lar method of tax computation, 81
native tax computation, 81
num tax computation, 82
ne averaging, 82
tional tax for tax preferences
(imum Tax), 82
ial income averaging, 83
ature distributions from
ement plans, 84
ral tax credit, 84
ad income credit, 84
d care credit, 85
rates, 86
ayment and tax due, 86

tables
All returns: selected income
tax items by type of tax
computation, 81
Returns with tax preferences,
1975 and 1976: computation of
additional tax for tax prefer-
ences by year, 83
Returns with premature
distributions from retirement
plans: premature distribu-
tions and tax on premature
distributions, 84
Returns with general tax
credit: general tax credit by
type and by size of adjusted
gross income, 85
Returns with child care
credit: comparison of 1976
child care credit and 1975
child care deduction by size
of adjusted gross income, 86

ts
Number of returns and total
income tax, percent distribu-
tion by size of adjusted
gross income, 80

c tables

Returns with income subject
to tax: adjusted gross
income, deductions, exemp-
tions, taxable income and tax
items by size of adjusted
gross income and by type of
tax computation, 89
Returns with tax from special
income averaging: computa-
tion of tax from special
income averaging, tax using
ordinary method, and tax
savings, by size of adjusted
gross income, 93

- 3.3 Returns with maximum tax on
earned income: adjusted
gross income, earned net
income, taxable income, and
income tax before credits by
size of taxable income, 95
- 3.4 Returns with net gain from
sales of capital assets:
gains and losses by type, by
size of adjusted gross income,
and by selected types of tax
computation, 96
- 3.5 All returns: adjusted gross
income and total income tax
by size of adjusted gross
income and total income tax, 98
- 3.6 Returns with income tax
before credits: tax and
credits by size of adjusted
gross income, 103
- 3.7 Returns with earned income
credit: earned income by
type and credit before and
after phaseout, by size of
adjusted gross income, 105
- 3.8 Returns with tax prefer-
ences: selected sources of
income, tax items, tax
preferences, and computation
of additional tax for tax
preferences by size of
adjusted gross income, 106
- 3.9 All returns: tax liability
and taxpayments by size of
adjusted gross income, 108
- 3.10 Returns with tax due at time
of filing: tax due by size, 112
- 3.11 Returns with tax overpayment:
tax overpayment by size, 113
- 3.12 Income subject to tax and
tax, classified by both the
marginal rate and each rate
at which tax was computed, 114
- 3.13 Returns with income subject
to tax: tax generated by
rate and by size of adjusted
gross income, 119
- 3.14 Joint returns and returns of
surviving spouses with income
subject to tax: tax generated
by rate and by size of
adjusted gross income, 123
- 3.15 Separate returns of husbands
and wives with income subject
to tax: tax generated by
rate and by size of adjusted
gross income, 126
- 3.16 Returns of heads of house-
holds with income subject to
tax: tax generated by rate
and by size of adjusted gross
income, 129

- 3.17 Returns of single persons
with income subject to tax:
tax generated by rate and by
size of adjusted gross income,
133

Introduction

The taxpayer, in determining
the 1976 total tax liability, had
to take account of several factors.
These included:

- (1) income subject to tax,
generally, adjusted gross income
minus personal deductions and
exemptions,
- (2) the type of tax
computation used, including the
use of the special income aver-
aging tax on any lump-sum distri-
butions from retirement plans,
- (3) marital status, which
determined the tax rate schedule
applicable,
- (4) any tax credits the
taxpayer was entitled to apply
against the income tax,
- (5) the additional tax for
tax preferences (the so-called
"minimum tax"), and
- (6) other taxes, that is,
self-employment tax, uncollected
social security taxes on tip
income, the tax from recomputing
prior-year investment credit, the
tax from recomputing prior-year
work incentive (WIN) credit, taxes
from excess contributions to or
premature withdrawals from indi-
vidual retirement accounts, tax
from premature distributions from
a self-employed retirement plan,
or any other taxes, all of which
increased the total tax liability
(see section 6, Explanation of
Classifications and Terms, for a
description of each of these
taxes).

As described below, "income
subject to tax" in the statistics
was the actual base used to deter-
mine income tax before credits.
Determination of the latter depen-
ded on the type of tax computation
used and the taxpayer's marital
status. From this sum, statutory
credits, such as the credit for
the elderly, the foreign tax
credit, the investment credit, and
beginning with Tax Year 1976, the
general tax credit, were subtracted
to obtain income tax after credits.

For purposes of this report, all or part of the "earned income credit" (discussed later on in this chapter) was also subtracted in arriving at income tax after credits.

A return was classified as taxable based on "total income tax," which was the sum of income tax after credits and the additional tax for tax preferences. Self-employment tax; uncollected social security taxes on tip income; tax from recomputing prior-year investment credit; tax from recomputing prior-year work incentive (WIN) credit; the taxes from excess contributions to, or premature withdrawals from, individual retirement accounts (IRA's); and the tax from premature distributions from a self-employed retirement plan were disregarded since the first two were considered social security, rather than income, taxes, and since the remaining ones were not based on the current year's income. Any other taxes were also excluded since they were unidentified. See chart 3A for a distribution of number of returns and amount of tax by size of adjusted gross income.

Tax liability arose from ten different sources, the two components of total income tax as explained above, the seven other specified taxes, namely, the self-employment tax, the tax from recomputing prior-year investment credit, the tax from recomputing prior-year work incentive (WIN) credit, the uncollected social security tax on tips, the excess contributions tax on individual retirement accounts, the tax on premature distributions from individual retirement accounts, and the tax on premature distributions from self-employed retirement plans. Also included was an eighth category, "other taxes," which included such items as the tax deemed paid by beneficiaries of trust "accumulation distributions." The self-employment tax was assessed on the first \$15,300 of "self-employment income" (up from \$14,100 for 1975; see also "Self-employment Tax" in section 6, Explanation of Classifications and Terms) at the rate of 7.9 percent in order to finance social security benefits. Prior-year investment credit was subject to recapture when the property on which the credit had been taken

was disposed of before the expiration of the useful life originally used in the computation of the credit. Prior-year work incentive credit was subject to recapture if the employer, without cause, terminated the employment of the WIN program employee at any time during the employee's first 180 days of employment. Social security taxes on tips, to the extent they were not withheld by the employer, were reportable on an employee's return. Contributions to an IRA in excess of the legal limitation for the year (the lesser of \$1,500 or 15 percent of the individual's compensation or earned income) were subject to a 6 percent excise tax, while withdrawals from an individual retirement account (IRA) or a self-employed (Keogh) retirement plan prior to the taxpayer's reaching age 59-1/2 were subject to a 10 percent penalty tax. The sum of all taxes reduced by any applicable earned income credit, is shown in the statistics as "total tax liability."

Income Subject to Tax

"Income subject to tax" for most taxpayers consisted of adjusted gross income less personal deductions and exemptions; in other words, it was equal to their "taxable income." The regular method of tax computation involved applying a graduated set of rates to this amount. However, a small number of taxpayers found it advantageous to use the "alternative tax" method of computation when they had sufficiently large taxable income, some of which was from net long-term capital gains. The alternative tax involved the application of a special capital gains rate to the first \$25,000 (\$12,500 for married persons filing separately) of the taxable half of net long-term capital gains in excess of short-term capital losses, with regular rates applied to the remaining "taxable income" (a combined amount comprising the remainder of taxable capital gains and income from all other sources, less deductions). Income subject to tax on these "alternative tax returns" was equal to the larger of taxable income or one-half of the taxpayer's net long-term capital gains in excess of net short-term capital losses.

Under the "maximum tax" computation, a method introduced for 1971, the amount computed for the statistics on income subject to tax was not affected, i.e., it still equalled adjusted gross income less personal deductions and exemptions. However, a portion of this income subject

Chart 3A

Number of returns and amount of total income tax, percent distribution by size of adjusted gross income

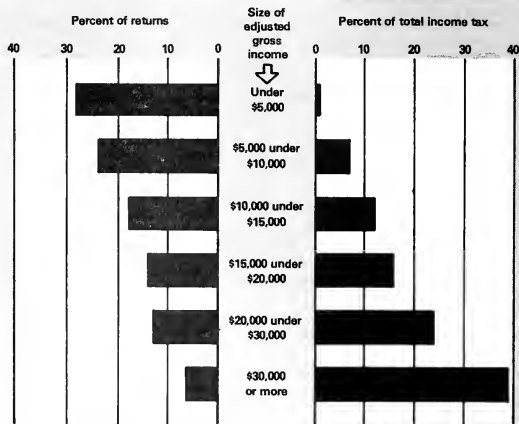


Table 3A.—All Returns: Selected Income Tax Items by Type of Tax Computation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Type of tax computation	Number of returns	Adjusted gross income less deficit	Income subject to tax		
			Number of returns	Amount	Tax generated
	(1)	(2)	(3)	(4)	(5)
All returns	64,670,389	1,053,895,687	68,716,772	670,686,818	153,461,227
Returns with—					
no tax computation	15,932,350	24,891,847	—	—	—
regular tax computation only	64,815,142	871,361,129	64,815,142	552,662,787	114,826,882
income averaging tax computation	3,586,286	118,174,283	3,586,286	85,629,619	23,953,776
accumulation and regular tax computation	17,224,616	20,708,816	17,224,616	17,086,384	7,443,881
accumulation and alternative tax computation	58,631	8,678,927	58,631	7,214,716	3,353,496
alternative tax computation only	83,467	10,221,451	83,467	8,093,312	3,883,193
no income subject to tax, but with tax from special computations ¹	7,109	24,903	—	—	—
both income subject to tax and tax from special computations ¹	142,287	3,624,326	142,287	2,504,638	700,605
no income tax before credits, but with additional tax for tax preferences	14,156	165,069	—	—	—
both additional tax for tax preferences and income tax before credits	246,735	17,215,598	231,270	12,001,027	5,145,368

Type of tax computation	Income tax before credits		Income tax after credits		Additional tax for tax preferences	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(6)	(7)	(8)	(9)	(10)	(11)
All returns	68,723,881	153,534,155	64,396,653	140,801,196	246,735	1,000,273
Returns with—						
no tax computation	—	—	—	—	—	—
regular tax computation only	64,815,142	114,869,033	60,530,722	103,953,809	87,579	304,031
income averaging tax computation	3,586,286	23,964,164	3,548,225	22,525,726	115,102	466,691
accumulation and regular tax computation	17,224,616	7,443,376	17,014	7,258,183	3,122	5,500
accumulation and alternative tax computation	58,631	3,355,928	58,605	3,269,653	4,852	3,379
alternative tax computation only	83,467	3,894,933	83,324	3,793,026	20,615	129,023
no income subject to tax, but with tax from special computations ¹	7,109	1,300	2,763	799	1,307	199
both income subject to tax and tax from special computations ¹	142,287	772,233	142,236	738,780	6,565	21,080
no income tax before credits, but with additional tax for tax preferences	—	—	—	—	85,458	85,458
both additional tax for tax preferences and income tax before credits	232,577	5,160,390	222,021	4,909,181	246,735	1,000,273

¹ Sample should be used with caution because of the small number of sample returns on which it is based. Includes tax from special 10-year averaging, multiple recipient 10-year averaging, accumulation distribution of trusts and recapture of prior-year credit for purchase of new principal residence. JTE Detail may not add to total because of rounding.

tax was taxed, not at the graduated rates within the applicable tax rate schedule, at a special 50 percent rate, maximum tax computation is discussed in more detail below. Income subject to tax for returns with the standard "income averaging" method of tax computation required special computations for the statistics, since the method did not, strictly speaking, involve a direct application of a set of tax rates to an amount of income subject to tax. In the standard income averaging method, tax was applied to (and a savings derived from) the end result of a complex set of computations which determined an "average" of the taxpayer's current-year and prior-year incomes.

Because the actual income subject to tax under the income averaging method was not the same as taxable income (adjusted gross income minus deductions and exemptions) and was not available from tax return, it was computed from the statistics in order to put the returns into the marginal rate tables (tables 3.12-3.17). The computation used for the statistics started with the actual income tax before credits and worked back from it to derive a hypothetical income subject to

tax. In other words, income subject to tax was defined as the amount of "taxable income" which would have produced the same tax had the regular tax computation method been used (see "Income Averaging," discussed in this section.)

Table 3A provides a summary of the types of tax computation used by taxpayers. Of the \$670.7 billion of income subject to tax reported for 1976, all but \$118.0 billion was reported on returns for which the regular method of tax computation was the sole method used.

The ordinary income portion of lump-sum distributions from qualified retirement plans which were taxed under the special income averaging method and tax preference income (taxed under the "minimum tax" provisions of the law) were not included in the statistics for income subject to tax because these two types of income were excluded from adjusted gross income and, therefore, from taxable income. (See also section 6, Explanation of Classifications and Terms.)

Regular Method of Tax Computation

The "regular" method of tax computation consisted of applying

one of four sets of graduated tax rates to brackets of "taxable income." These tax rates were specified in the "tax rate schedule" and incorporated into the "tax tables." The set of rates used depended upon the taxpayer's marital status. For 1976, the regular method of tax computation was the sole method used on 64.8 million returns (see tables 3A and 3.1).

Alternative Tax Computation

This computation limited to 50 percent the tax on the first \$25,000 (first \$12,500 for married persons filing separately) of the taxable half of the excess of net long-term gain over net short-term capital loss, so that the tax was, in effect, 25 percent of the excess net gain. (Because the alternative tax was computed at no less than 50 percent, the computation was advantageous only to taxpayers whose taxable income was large enough to be taxed at rates higher than 50 percent under the regular tax computation method.) Amounts in excess of this \$25,000 (\$12,500) base were taxed at the regular rates. (See also "Alternative Tax" in section 6, Explanation of Classifications and Terms.)

Table 3.4 shows capital gains and losses for alternative tax computation returns and table 3.1 shows selected characteristics of returns with the alternative tax including tax savings due to the alternative tax.

Maximum Tax Computation

The Tax Reform Act of 1969 contained a provision, effective beginning with Tax Year 1971, which eased somewhat the tax burden on those high-income persons whose income consisted largely of "earned net income" (defined below). This was achieved by applying a maximum tax rate of 50 percent to income from earnings (including wages, salaries, and other amounts received as compensation for personal services actually rendered), in contrast to the top rate of 70 percent which applied to other types of income. Table 3.3 shows the computation of the maximum tax, while table 3.1 shows selected characteristics of returns with the maximum tax including tax savings due to maximum tax. The terms used in table 3.3 are as follows:

"Earned net income" basically consisted of amounts received as compensation for personal service actually rendered, such as salaries, wages, commissions, and gains from sales of property created by the taxpayer, less certain expenses applicable to that income. "Earned taxable income" was obtained by multiplying taxable income by the ratio of earned net income to adjusted gross income. The result (limited to the amount of taxable income) was reduced by the "tax preference offset," which was the greater of (a) "tax preferences" for 1976 in excess of \$30,000, or (b) the average of the tax preferences in excess of \$30,000 for 1976 and the 4 preceding tax years (see "Additional Tax for Tax Preferences," discussed in this section, for the definition of tax preferences).

A second offset to earned taxable income had to be made by some taxpayers who took advantage of both the special rates on earned income under the maximum tax computation and the special rates on capital gains under the alternative tax computation. Since the taxable half of long-term capital gains had already received special treatment, earned taxable income eligible for maximum tax treatment was limited to taxable income minus the taxable half of long-term capital gains. If the computation of earned taxable income detailed in the previous paragraph yielded a larger figure,

the difference was tabulated in table 3.3 as the "capital gains offset."

That part of taxable income which was not earned taxable income was "other taxable income." Other taxable income, in turn, consisted of the tax preference offset, the capital gains offset, and "unearned taxable income," a residual amount.

Table 3.3 divides income tax before credits on maximum tax returns into four categories: that generated at regular rates on earned taxable income (at the rates of 14 through 50 percent); that generated at the maximum rate on earned taxable income (50 percent); that generated at regular rates on "other" taxable income (rates over 50 percent and up to 70 percent); and, for returns with alternative tax on long-term capital gains, that generated at the capital gains rate (50 percent). The latter figure, shown in table 3.3 as "other taxable income subject to the capital gains rate," occurred whenever the taxpayer elected a combination of the maximum tax with the alternative tax. In such cases, the taxpayer applied both the special 50 percent maximum rate to earned taxable income, and the special 50 percent capital gains rate to the first \$25,000 (\$12,500 of the taxable half of excess net long-term capital gain over net short-term capital loss).

Income Averaging

If a taxpayer's taxable income for 1976 exceeded the average taxable income for the period 1972-75 by one-fifth and this excess was \$3,000 or more, the taxpayer was eligible for the income averaging tax computation method. Under this computation, a part of an unusually large income in the current year was, in effect, taxed at the lower rate applicable to the first one-fifth of such income. Taxpayers choosing the income averaging tax computation were not eligible for the special rates applicable to long-term capital gains under the alternative computation or to earned income under the maximum tax computation.

Table 3.1 compares the tax liability of persons using the income averaging computation to the amounts they would have incurred had they used the regular computation.

Additional Tax for Tax Preferences (Minimum Tax)

First introduced for 1970, the purpose of the additional tax was to make possible the taxation, to

some extent, of amounts not taken into consideration in arriving at taxable income. These amounts were previously accorded special treatment and were described in the law as "tax preferences." The major tax preference item was capital gains (the net long-term capital gains in excess of net short-term capital losses). Since one-half of this amount was excluded from an individual's adjusted gross income, the excluded half was subjected to the minimum tax.

The Tax Reform Act of 1976 brought about a nearly seven-fold increase in the additional tax by expanding the definition of tax preferences, by reducing the deductions from total tax preferences in arriving at tax preferences subject to tax, and by increasing the tax rate on tax preferences subject to tax from 1 to 15 percent.

The major new tax preference item added for 1976 is shown in table 3B as the "itemized deductions tax preference." Basically this was the excess of all itemized deductions, other than those for medical and dental expenses and for casualty and theft losses, over 60 percent of adjusted gross income. For a detailed description of the other tax preference items, see "Tax Preferences" in section 6, Explanation of Classifications and Terms.

Table 3B also details the items excludable from total tax preferences in arriving at tax preferences subject to tax. For 1975, these included a standard exclusion of \$30,000 (\$15,000 in the case of married persons filing separately); an additional exclusion equal to the sum of income tax after credits, tax from recomputing prior-year investment and work incentive (WIN) credits and certain penalty taxes such as on a premature withdrawal from a self-employed retirement plan; and a "tax carryover" from prior years, which was the amount by which the tax liability exceeded tax preferences (less the standard exclusion) in previous years. For 1976, the standard exclusion was reduced to \$10,000 (\$5,000 for married persons filing separately), the tax exclusion reduced to one-half the amount of the specified taxes, and the tax carryover provision eliminated altogether. Moreover, the taxpayer could only deduct the larger of the standard or the tax exclusion, but not both.

The Tax Reform Act of 1976 also changed the filing requirements for the "minimum tax" (Form 4625) to conform to the new standard exclusion. Thus, any

Table 3B.—Returns With Tax Preferences, 1975 and 1976: Computation of Additional Tax for Tax Preferences by Year

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Computation of additional tax for tax preferences	1975			1976				
	Number of returns	Amount	Average (Dollars)	Total			Returns with total tax preferences less than 1975 statutory limit	
				Number of returns	Amount	Average (Dollars)	Number of returns	Average (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
tax preferences	67,290	5,285,306	78,545	305,495	11,519,313	37,707	218,582	3,185,108
charitable deduction	53,623	4,215,990	78,623	267,508	8,661,126	32,377	187,956	2,549,550
deductions tax preference	(2)	(2)	(2)	26,246	343,604	13,091	1,249	*1,249
other tax preferences	38,579	1,069,314	27,718	114,350	2,514,582	21,990	76,016	545,422
on:								
charitable deduction	67,290	4,048,680	60,188	305,495	4,507,590	14,755	218,582	2,191,148
charitable deduction	67,290	1,600,780	23,789	220,054	2,062,294	9,371	174,677	1,596,745
on due to:								
taxes	42,089	2,131,008	50,631	65,861	2,445,387	28,480	43,905	594,399
on due to:	38,241	1,810,017	47,332	85,842	2,437,360	28,393	43,904	593,094
tax carryover from prior year	12,926	316,893	24,516	(3)	(3)	(3)	(3)	(3)
ferences subject to tax	21,286	1,553,518	72,983	252,181	7,011,722	27,804	169,262	993,960
ve tax on preferences	21,286	155,351	7,298	25,218	1,049,354	4,166	169,262	149,016
nal tax for tax preferences	20,188	144,100	7,138	246,735	1,000,273	4,054	166,021	146,098

*Data should be used with caution because of the small number of sample returns on which it is based.
 *Data of married persons filing separately with total tax preferences less than \$15,000; all other returns with total tax preferences less than \$30,000. Under 1975 law, these taxpayers were not required to report these tax preferences, or to compute a minimum tax applicable for 1975.
 *Data for 1976.
 *All items except additional tax for tax preferences reflect tax preferences prior to any "no-benefit deductions" allowed under Proposed Income Tax Regulations Section 1.57-4.

ed person filing separately \$5,000 or more of total tax preferences, and any other tax (including married persons filing jointly) with \$10,000 or more of total tax preferences had to file a Form 4625 for 1976. The filing requirements were \$30 and \$30,000, respectively, as 7 through 9 of table 3B. Information on returns of 1976 for 1976 who would not have to report any tax preference information under 1975 tax

or 1976, the tentative tax on references equalled 15 percent of tax preferences subject to for 1975, the applicable rate was 10. The actual additional tax for tax preferences led the tentative tax reduced

(1) 15 percent of any 1976 loss net operating loss which taxpayer could carry to a year (this amount to be as a deferred minimum tax in bar to which the net operating loss was carried);

(2) "unused" portions of the net, elderly, political contributions, purchase of new principal residence, and child tax credits (the unused portion was the amount by which credits exceeded income tax credits);

(3) any tax based on tax preferences from which the taxpayer derived "no benefit" occurred when the taxpayer had more than enough deductions (exemptions to offset adjusted income); and increased by "deferred minimum tax," based on net operating loss carryover from prior year.

Special Income Averaging

Under the rules established by the Employee Retirement Income Security Act of 1974 (ERISA), employees and self-employed individuals, or their beneficiaries, could elect to use a special 10-year income averaging tax computation method on lump-sum distributions received from qualified pension or retirement plans. The amount of the distribution subject to this tax was excluded from the taxpayer's adjusted gross income, although the tax computed under this method was added to any tax computed on regular taxable income and was included in income tax before credits. Prior to enactment of this law, the taxable amount of the distribution was included in the taxpayer's adjusted gross income and a special income averaging method was applied to the full amount of taxable income involving only one computation to arrive at income tax before credits. This earlier special income averaging method did not allow the taxpayer to take advantage of the alternative or maximum tax computations, if applicable, as was possible under the 1974 law.

The taxable portion of the lump-sum distribution, the amount in excess of the employee's contribution and net unrealized appreciation of employer securities, was allocated between long-term capital gain and ordinary income based on the employee's number of years of participation in the plan before 1974 and after 1973. The portion allocated to ordinary income was

equal to the taxable portion of the lump-sum distribution multiplied by the number of years of participation after 1973, divided by the total number of the employee's years of participation. The capital gains portion was the difference between the taxable and ordinary income portions of the lump-sum distribution. The Tax Reform Act of 1976 gave taxpayers the option of treating the entire taxable portion of a lump-sum distribution paid after 1975 as ordinary income (thus avoiding the minimum tax on the capital gains portion) and permitting the 10-year averaging rule to be used for the entire taxable portion of the distribution.

To use the special income averaging rules, the taxpayer first subtracted the minimum distribution allowance from the taxable portion of the lump-sum distribution. The allowance was one-half of the first \$20,000 of the taxable portion reduced by 20 percent of the amount in excess of \$20,000. A tax was then computed on one-tenth of the difference thus obtained, using the tax rates for single persons. This tax was then multiplied by ten times the number of taxpayer's calendar years of participation in the plan after 1973 and divided by the total number of years of participation.

Those taxpayers who received lump-sum distributions in 1976 and in either 1974 or 1975 computed a special averaging tax on the sum of the current and prior years' lump-sum distributions and then subtracted the tax they had previously paid on the prior-year distributions to determine the tax

payable for 1976. Therefore, the lump-sum distributions and tentative tax data shown in columns 3 through 26 of table 3.2 include a small amount of prior-year data; the prior-year information is shown separately in column 27 through 30.

Premature Distributions from Retirement Plans

Beginning with Tax Year 1975, taxpayers who were not members of qualified employer-provided retirement plans could set up one of two types of tax-sheltered retirement plans for themselves: self-employed retirement plans (also known as Keogh or H.R. 10 plans) and individual retirement accounts (IRA's). Amounts set aside under either of these plans were not to be withdrawn until the taxpayer reached age 59-1/2 or became permanently disabled. If any amounts were withdrawn "prematurely," they were not only included in adjusted gross income and taxed along with any other income, but also subjected to a special 10 percent penalty tax. Amounts reported withdrawn prematurely and the penalty tax on these amounts are shown in table 3C.

General Tax Credit

The Tax Reform Act of 1976 both extended and expanded the "personal exemption credit," introduced by the Tax Reduction Act of 1975. Under the new law the credit was known as the "general tax credit" and was the larger of:

(1) the "personal exemption credit," equal to \$35 multiplied by the number of exemptions other than those for age and blindness (for 1975, the amount was \$30 per personal exemption); or

(2) the "taxable income credit," equal to 2 percent of taxable income, but never more than \$180 (\$90 on returns of married persons filing separately); this provision was not available for 1975.

Table 3D shows the number of returns claiming each of these types of general tax credit.

Earned Income Credit

This was a credit against income tax for taxpayers with adjusted gross incomes of less than \$8,000, equal to as much as 10 percent of the first \$4,000 of "earned income." To be eligible, the taxpayer had to have provided a home for the entire year for either a child who was under 19 years of age or a full-time student, or for a dependent child (regardless of age) who was disabled. The computation of the earned income credit, which is detailed in table 3.7, worked as follows:

(1) "Total earned income" was computed by adding together salaries and wages and self-employment income (less self-employment losses), and then subtracting any amounts exempted from taxation as a sick pay exclusion. Self-employment income (net) was the amount reported on Schedule SE for the purpose of computing the self-employment tax, and included net earnings from non-farm sole proprietorships and partnerships, as well as one of the following:

(a) net earnings from farm sole proprietorships and partnerships, or
(b) two-thirds of farm gross profits, limited to \$1,600.

(2) If total earned income exceeded \$8,000, the taxpayer was not eligible for the earned income credit, even if adjusted gross income was less than \$8,000. For all remaining returns, a tentative "earned income credit before phase-out" was computed by taking 10 percent of total earned income.

(3) The figure computed in (2) above was first limited to \$400. Then, if either adjusted gross income or total earned income exceeded \$4,000, the figure was further reduced, i.e., "phased out," by 10 percent of the excess of the larger of these two amounts over \$4,000. The result of this computation is shown as "earned

income credit after phaseout, total."

(4) Since the earned income credit could result in a refund, even taxpayers with little or no tax liability could receive the benefit of the full amount. For the purpose of these statistics, the following components of the earned income credit were distinguished:

(a) "Used to offset income tax before credits." Computed on a return-by-return basis, this was the lesser of (i) earned income credit after phase-out, or (ii) income tax before credits minus all credits except the earned income credit. If the former exceeded the latter, income tax after credits became zero, and the return was classified as nontaxable for this report.

(b) "Used to offset all other taxes." Computed for returns with no income tax after credits (after the adjustment in (a) above, if any), it equalled the lesser of (i) earned income credit after phaseout minus earned income credit used to offset income tax before credits, or (ii) the sum of all taxes (except income tax after credits) included in "Total tax liability." This amount was used to reduce total tax liability; however, the individual components of total tax liability were not reduced.

(c) "Refundable portion." Computed for returns with no "total tax liability" (after the adjustment in (b) above, if any), it equalled the excess of earned income credit after phaseout over the amounts computed in (a) and (b). This amount is included in the data for tax overpayment shown in table 3.11.

The number of returns with the earned income credit shown in this report represents both taxpayers who claimed the credit on their returns as originally filed and taxpayers who subsequently claimed the credit after being notified by the Internal Revenue Service during the course of processing returns for revenue purposes that

Table 3C.—Returns With Premature Distributions From Retirement Plans: Premature Distributions and Tax on Premature Distributions

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Type of retirement plan	Number of returns	Premature distributions	Tax on premature distributions ¹
	(1)	(2)	(3)
Total	12,662	25,349	2,464
Self-employed retirement plans	5,759	16,130	1,544
Individual retirement accounts	6,903	9,219	921

¹Does not include the tax from a small number of returns which reported a tax on premature distributions but did not report the amount of the premature distribution.
NOTE: Data may not add to total because of rounding.

Table 3D.—Returns With General Tax Credit: General Tax Credit by Type and by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns with general tax credit					
	Number of returns	Adjusted gross income less deficit	Number of exemptions (other than age or blindness)	Taxable income	Income tax before credits	General tax credit
	(1)	(2)	(3)	(4)	(5)	(6)
Total	68,723,681	1,029,169,510	175,646,970	674,866,988	153,534,155	9,348,195
Under \$5,000	8,820,346	32,753,297	10,478,243	9,553,438	1,446,086	340,222
\$5,000 under \$10,000	19,131,847	141,010,776	38,562,370	71,697,623	12,241,280	1,848,614
\$10,000 under \$15,000	14,509,756	180,206,852	39,419,300	112,138,510	20,634,851	2,350,460
\$15,000 under \$20,000	11,184,799	193,963,545	35,534,363	127,666,628	24,868,940	2,030,777
\$20,000 under \$25,000	6,645,004	147,791,158	22,507,286	102,905,856	21,259,515	1,221,266
\$25,000 under \$30,000	3,625,618	96,684,733	12,408,320	71,301,024	15,773,631	668,132
\$30,000 under \$50,000	3,633,647	132,703,924	12,588,423	93,326,991	25,230,032	670,849
\$50,000 under \$100,000	946,576	62,321,658	3,344,554	48,544,877	16,657,961	175,765
\$100,000 under \$200,000	184,539	24,090,476	643,519	19,324,358	8,530,976	34,448
\$200,000 under \$500,000	36,189	10,122,993	114,871	8,022,043	4,220,617	6,578
\$500,000 under \$1,000,000	4,012	2,671,660	11,860	2,040,753	1,219,878	737
\$1,000,000 or more	1,348	2,848,435	3,851	2,151,684	1,383,307	246

Size of adjusted gross income	Returns with taxable income credit					
	Number of returns	Adjusted gross income less deficit	Number of exemptions (other than age or blindness)	Taxable income	Income tax before credits	General tax credit
	(7)	(8)	(9)	(10)	(11)	(12)
Total	47,710,507	836,520,695	108,042,103	590,766,802	136,724,641	7,104,623
Under \$5,000	1,855,642	7,587,413	1,855,642	3,694,142	586,621	73,073
\$5,000 under \$10,000	11,479,526	85,859,584	13,955,577	53,539,221	9,454,772	1,058,383
\$10,000 under \$15,000	11,065,601	138,421,591	22,519,960	93,810,827	17,659,756	1,767,211
\$15,000 under \$20,000	9,911,669	172,783,872	27,850,734	117,489,251	23,017,533	1,762,545
\$20,000 under \$25,000	5,994,484	133,201,156	16,363,623	96,775,249	19,666,913	1,076,618
\$25,000 under \$30,000	3,289,115	89,479,803	10,209,579	65,630,481	14,595,143	591,209
\$30,000 under \$50,000	3,282,717	119,779,044	10,297,179	90,744,667	23,157,882	590,344
\$50,000 under \$100,000	833,154	54,720,026	2,598,991	43,048,564	14,840,942	149,685
\$100,000 under \$200,000	161,041	20,995,160	486,546	16,950,206	7,512,919	29,956
\$200,000 under \$500,000	32,603	9,148,217	91,568	7,255,997	3,835,567	5,863
\$500,000 under \$1,000,000	3,659	2,444,722	9,596	1,867,928	1,120,975	657
\$1,000,000 or more	1,239	2,610,108	3,108	1,962,268	1,267,418	220

Size of adjusted gross income	Returns with personal exemption credit					
	Number of returns	Adjusted gross income less deficit	Number of exemptions (other than age or blindness)	Taxable income	Income tax before credits	General tax credit
	(13)	(14)	(15)	(16)	(17)	(18)
Total	21,013,374	192,648,614	67,604,667	64,096,166	16,809,514	2,243,571
Under \$5,000	7,164,704	25,155,884	8,822,601	5,859,296	859,467	267,149
\$5,000 under \$10,000	7,652,321	55,171,193	24,826,793	18,148,602	2,766,489	790,232
\$10,000 under \$15,000	3,444,155	41,785,261	16,899,340	18,327,683	3,044,095	583,249
\$15,000 under \$20,000	1,273,130	21,779,672	7,863,629	10,317,376	1,851,407	266,232
\$20,000 under \$25,000	650,520	14,490,062	4,143,643	8,130,669	1,572,702	144,787
\$25,000 under \$30,000	336,703	9,204,929	2,198,741	5,670,543	1,175,489	76,923
\$30,000 under \$50,000	350,930	12,924,881	2,301,244	8,584,324	2,072,150	80,506
\$50,000 under \$100,000	113,422	7,601,633	745,573	5,496,312	1,087,019	26,081
\$100,000 under \$200,000	23,498	3,095,317	156,973	2,374,152	1,018,757	5,492
\$200,000 under \$500,000	3,539	974,777	23,303	765,046	387,050	815
\$500,000 under \$1,000,000	345	226,939	2,284	172,825	99,002	80
\$1,000,000 or more	109	238,327	743	189,417	115,889	26

NOTE: Detail may not add to total because of rounding.

Child Care Credit

ey were eligible to receive it. r purposes of the statistics, ta for returns in the latter tegory were obtained from the ternal Revenue Service Individ- al Master File to supplement the ta tabulated from the returns of ose taxpayers who claimed the edit on their returns as origin- ly filed in order to present re accurate information on the mber of returns and the amount f the earned income credit for ix Year 1976.

For 1975 and earlier years, a deduction (i.e., a reduction of taxable income) could be taken under certain circumstances for child care expenses. For 1976, this deduction was abolished and replaced by a credit (i.e., a reduction of taxes). Basically, the 1975 deduction equaled expenses for child care, limited to \$2,400 for one qualified individual, \$3,600 for two, and

\$4,800 for three or more. The 1976 credit equaled 20 percent of such expenses, with expenses limited to \$2,000 for one qualified individual and \$4,000 for two or more. The deduction for 1975 was phased out for taxpayers with adjusted gross income over \$18,000, becoming zero at \$27,600. No such phase-out existed for the 1976 credit. Table 3E compares the reduction in tax brought about by the child care deduction for 1975 with the child care credit for 1976.

Table 3E.—Returns With Child Care Credit: Comparison of 1976 Child Care Credit and 1975 Child Care Deduction by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Child care credit, 1976		Child care deduction, 1975		
	Number of returns	Amount	Number of returns	Amount	Tax reduction due to child care expenses
	(1)	(2)	(3)	(4)	(5)
Total	2,660,278	458,187	1,665,896	1,331,361	275.3
No adjusted gross income	—	—	—	—	—
\$1 under \$5,000	26,879	2,934	7,763	6,427	9
\$5,000 under \$10,000	364,780	58,610	344,077	291,986	52.1
\$10,000 under \$15,000	600,289	89,334	604,026	481,057	96.4
\$15,000 under \$20,000	709,220	110,978	515,425	461,498	102.7
\$20,000 under \$30,000	772,744	151,366	130,804	84,361	21.0
\$30,000 under \$50,000	165,446	38,000	3,603	5,826	1.8
\$50,000 or more	20,920	6,964	198	296	—

NOTE: Detail may not add to total because of rounding

Tax Rates

A tax rate is the percentage used to denote the rate at which all or a portion of an individual's income was taxed. More precisely, a tax rate shows a relationship between income tax before credits and income subject to tax. Tables 3.13 through 3.17 show the amount of income subject to tax classified by the rates at which it was taxed; in other words, they show the income on each return subdivided into the amount taxed per tax rate. Table 3.12 classifies returns two ways: in columns 10 to 12, a return is classified by each rate at which the individual was taxed; in columns 1 to 9, however, it is classified solely

by the highest (or marginal) rate at which the individual was taxed. The examples shown in this section illustrate how various types of returns were "taxed" in the marginal tax rate table (table 3.12). In examples 1 and 5, income is taxed at each rate up through the marginal rate. In examples 2, 3, and 4, which depict returns with alternative, maximum, and alternative-maximum tax computations, there are intermediate rates at which no income is taxed. These gaps occur at the points where earned income would have been taxed had it not been for the 50 percent maximum rate on earned income or where long-term capital gains would have been taxed had it not been for the

alternative 50 percent tax on capital gains.

Overpayment and Tax Due

Tables 3.10 and 3.11 classify taxpayers by whether they ended the year with a tax overpayment or a tax due at time of filing. The data shown in these tables reflect the effect of the earned income credit for 1976 (i.e., the amount of tax overpayment increased and the amount of tax due decreased). Excluded from the tables were returns with neither a tax due nor a tax overpayment. Generally these were returns with low income, no tax liability, and no income tax withheld.

Five examples of returns with different methods of tax computation

Example 1—Joint Return with Income Subject to Tax at Regular Rates Only

Derivation of Income Subject to Tax:	
\$120,000 - Adjusted gross income	
-3,500 - Itemized deductions	
-1,500 - Exemptions	
\$115,000 - Income subject to tax	
Derivation of Regular Tax:	
1st \$1,000 taxed at 14%.....	\$140
2nd \$1,000 taxed at 15%.....	150
etc.	
Next \$12,000 taxed at 40%.....	\$4,800
Next \$15,000 taxed at 60%.....	\$9,000
\$115,000 Income tax before credits.....	\$14,250
Total credits.....	—
Income tax after credits.....	\$14,250

Example 2—Joint Return with Income Subject to Tax at Regular and Alternative Rates

Derivation of Income Subject to Tax:	
\$120,000 - Adjusted gross income (including excess net long-term capital gain)	\$55,000
-3,500 - Itemized deductions	
-1,500 - Exemptions	
\$115,000 - Income subject to tax	
\$60,000 - Ordinary income taxed at regular rates	
\$25,000 - Capital gains taxed at 5% rate	
\$30,000 - Capital gains taxed at regular rates	
Derivation of Regular Tax on \$60,000 Ordinary Income:	
1st \$1,000 taxed at 14%.....	\$140
2nd \$1,000 taxed at 15%.....	150
etc.	
Next \$8,000 taxed at 30%.....	\$2,400
Next \$8,000 taxed at 35%.....	\$2,800
Next \$10,000 taxed at 40%.....	\$4,000
\$60,000.....	\$9,390
Derivation of Tax on \$55,000 of Capital Gain:	
1st \$25,000 taxed at 5% rate.....	\$1,250
Next \$10,000 taxed at 5% rate.....	\$500
Next \$12,000 taxed at 40% rate.....	\$4,800
Next \$18,000 taxed at 60% rate.....	\$10,800
\$55,000.....	\$17,350
Derivation of Income Tax:	
Regular tax.....	\$26,740
Alternative tax.....	\$17,350
Regular tax on capital gains.....	\$4,800
Income tax before credits.....	\$48,890
Total credits.....	—
Income tax after credits.....	\$48,890

Example 3—Joint Return with Income Subject to Tax at Regular and Maximum Rates

Derivation of Income Subject to Tax:	
\$120,000 - Adjusted gross income (including excess net long-term capital gain)	\$55,000
-3,500 - Itemized deductions	
-1,500 - Exemptions	
\$115,000 - Income subject to tax	
\$115,000 - Earnings taxable income	
\$5,000 - Excess net long-term capital gain	
etc.	
Next \$12,000 taxed at 40%.....	\$4,800
Next \$15,000 taxed at 60%.....	\$9,000
\$115,000 Income tax before credits.....	\$14,250
Total credits.....	—
Income tax after credits.....	\$14,250

Example 4—Joint Return with Regular Tax, Maximum Tax and Alternative Tax

Derivation of Income Subject to Tax:	
\$120,000 - Adjusted gross income (including excess net long-term capital gain)	\$55,000
-3,500 - Itemized deductions	
-1,500 - Exemptions	
\$115,000 - Income subject to tax	
\$60,000 - Ordinary income taxed at regular rates	
\$25,000 - Capital gains taxed at 5% rate	
\$30,000 - Capital gains taxed at regular rates	
Derivation of Regular Tax on \$60,000 Ordinary Income:	
1st \$1,000 taxed at 14%.....	\$140
2nd \$1,000 taxed at 15%.....	150
etc.	
Next \$8,000 taxed at 30%.....	\$2,400
Next \$8,000 taxed at 35%.....	\$2,800
Next \$10,000 taxed at 40%.....	\$4,000
\$60,000.....	\$9,390
Derivation of Tax on \$55,000 of Capital Gain:	
1st \$25,000 taxed at 5% rate.....	\$1,250
Next \$10,000 taxed at 5% rate.....	\$500
Next \$12,000 taxed at 40% rate.....	\$4,800
Next \$18,000 taxed at 60% rate.....	\$10,800
\$55,000.....	\$17,350
Derivation of Income Tax:	
Regular tax.....	\$26,740
Alternative tax.....	\$17,350
Regular tax on capital gains.....	\$4,800
Income tax before credits.....	\$48,890
Total credits.....	—
Income tax after credits.....	\$48,890

\$120,000 - Capital gains income
 \$10,000 - Capital gains taxed at 50% rate
 \$1,750 - Capital gains taxed at regular rates

Derivation of Regular Tax on \$52,000 of Earnings Taxable Income:	
1st \$1,000 taxed at 14%.....	\$140
2nd \$1,000 taxed at 15%.....	150
etc.	
Next \$8,000 taxed at 40%.....	\$3,200
Next \$15,000 taxed at 60%.....	\$9,000
\$52,000 Regular tax.....	\$13,490

Derivation of Tax at Maximum Rate on \$14,250 of Earnings Taxable Income:	
\$14,250 taxed at 50% rate.....	\$7,125

Derivation of Tax on Capital Gains:	
1st \$25,000 taxed at 50% rate.....	\$12,500
2nd \$1,750 taxed at 60% rate.....	\$1,050
\$26,750.....	\$13,550

Derivation of Income Tax:	
Regular tax on earnings taxable income.....	\$13,490
Tax at maximum rate.....	\$7,125
Alternative tax.....	\$13,550
Regular tax on capital gains.....	\$13,550
Income tax before credits.....	\$48,715
Total credits.....	—
Income tax after credits.....	\$48,715

Example 5—Joint Return with Income Averaging

Derivation of Income Subject to Tax:	
\$120,000 - Adjusted gross income	
-3,500 - Itemized deductions	
-1,500 - Exemptions	
\$111,500 - 1976 income subject to tax before income averaging	
\$100,000 - 1976 income subject to tax after income averaging	

Derivation of Regular Tax on \$100,000 of Income Subject to Tax After Income Averaging:	
1st 1,000 taxed at 14%.....	\$140
2nd 1,000 taxed at 15%.....	150
etc.	
Next 8,000 taxed at 30%.....	\$2,400
Next 12,000 taxed at 35%.....	\$4,200
Next 12,000 taxed at 40%.....	\$4,800
Next 12,000 taxed at 50%.....	\$6,000
Next 12,000 taxed at 60%.....	\$7,200
Income tax before credits.....	\$40,790
Total credits.....	—
Income tax after credits.....	\$40,790

Illustrations showing how the five example returns are presented in table 3.12

Description	Line item	Income tax rates										Classified by each rate at which tax was computed	
		1	2	3	4	5	6	7	8	9	10	11	12
Example 1.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates Only													
Total	1	1	11									1	115,000
1st percent	1											1	1,000
12 percent	1											1	1,000
50 percent	1											1	8,000
50 percent	1											1	12,000
50 percent	1											1	12,000
50 percent	1											1	12,000
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50 percent	1											1	12,000
50 percent	1											1	12,000
50 percent	1					</							

Table 3.1—Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax
 by Size of Adjusted Gross Income and by Type of Tax Computation

(Figures are estimates based on samples—money amounts are in thousands of dollars)

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Itemized deductions		Standard deduction		Exemptions	
			Number of returns	Amount	Number of returns	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns With Regular Tax Computation Only								
Total	64,815,142	671,361,129	22,451,421	106,377,592	42,363,721	84,753,513	170,089,649	127,567,236
Under \$5,000	8,816,476	32,754,061	247,617	430,834	8,568,859	14,268,435	11,308,472	8,481,354
\$5,000 under \$10,000	19,081,470	140,575,423	2,549,509	7,657,790	16,531,961	30,127,056	41,808,055	31,356,401
\$10,000 under \$15,000	14,280,972	177,285,366	5,039,451	17,756,320	9,241,521	18,995,247	40,440,025	30,330,019
\$15,000 under \$20,000	10,697,397	185,305,920	5,441,256	23,574,961	5,256,139	13,731,404	34,738,565	26,653,809
\$20,000 under \$50,000	11,516,824	306,262,869	8,766,832	50,073,245	2,748,882	7,562,716	40,226,225	30,169,669
\$50,000 under \$100,000	398,232	24,486,130	383,291	5,312,442	14,941	40,841	1,487,953	1,115,965
\$100,000 under \$200,000	18,929	2,427,796	18,684	754,826	245	862	65,190	48,893
\$200,000 under \$500,000	3,740	1,090,489	3,684	368,026	56	135	12,025	9,019
\$500,000 under \$1,000,000	671	458,289	664	161,342	7	18	2,059	1,544
\$1,000,000 or more	331	715,025	331	277,804	—	—	1,059	794
Returns With Income Averaging Tax Computation								
Total	3,586,286	116,174,263	2,413,073	16,105,422	1,173,213	3,032,042	12,302,708	9,227,031
Under \$5,000	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	47,340	412,061	7,174	15,233	40,166	71,931	95,478	71,609
\$10,000 under \$15,000	228,585	2,919,149	61,673	196,604	166,912	348,850	585,315	438,866
\$15,000 under \$20,000	487,399	6,657,568	220,512	871,125	266,887	696,278	1,556,204	1,167,153
\$20,000 under \$50,000	2,383,282	72,710,484	1,718,978	9,700,537	664,304	1,819,047	6,394,532	6,268,399
\$50,000 under \$100,000	387,259	24,993,514	355,148	3,823,400	32,111	88,178	1,487,298	1,115,474
\$100,000 under \$200,000	44,423	5,688,219	41,824	897,470	2,598	7,121	165,120	122,947
\$200,000 under \$500,000	7,067	1,856,487	6,849	393,332	218	594	25,416	19,062
\$500,000 under \$1,000,000	743	494,985	730	124,514	13	36	2,647	1,885
\$1,000,000 or more	188	341,836	185	83,207	3	7	689	517
Returns With Maximum and Regular Tax Computation								
Total	173,246	20,708,616	169,281	3,108,788	3,965	10,820	670,699	503,024
Under \$50,000	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	88,365	7,162,488	85,584	1,029,135	7,781	7,414	335,433	251,575
\$100,000 under \$200,000	71,340	9,344,081	70,268	1,448,319	1,072	2,900	286,289	214,717
\$200,000 under \$500,000	11,763	3,207,861	11,661	484,443	102	279	44,305	33,229
\$500,000 under \$1,000,000	637	543,802	631	82,010	6	17	3,045	2,284
\$1,000,000 or more	192	414,756	188	59,917	4	10	680	510
Returns With Maximum and Alternative Tax Computation								
Total	58,631	8,678,927	57,430	1,299,140	1,201	3,221	215,799	161,849
Under \$50,000	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	21,199	1,810,122	20,441	250,750	758	1,983	75,354	56,516
\$100,000 under \$200,000	28,745	3,832,926	28,348	574,561	397	1,103	109,543	81,482
\$200,000 under \$500,000	7,743	2,163,758	7,704	333,299	79	108	28,338	21,254
\$500,000 under \$1,000,000	746	484,320	739	77,083	7	18	2,710	2,023
\$1,000,000 or more	198	387,601	198	63,447	—	—	754	566
Returns With Alternative Tax Computation Only								
Total	83,467	10,221,451	79,202	1,920,602	5,265	13,739	256,308	193,799
Under \$20,000	—	—	—	—	—	—	—	—
\$20,000 under \$50,000	3,514	*170,883	2,017	*11,077	*1,497	*3,593	*3,980	*2,985
\$50,000 under \$100,000	51,521	3,869,405	48,207	554,701	3,314	8,901	159,334	119,501
\$100,000 under \$200,000	21,102	2,797,455	20,720	545,846	382	1,058	71,083	53,312
\$200,000 under \$500,000	5,878	1,704,288	5,812	424,508	64	167	19,195	14,396
\$500,000 under \$1,000,000	1,015	690,264	1,011	175,484	4	11	3,372	2,529
\$1,000,000 or more	439	989,047	435	208,886	4	10	1,434	1,076

Footnotes at end of table

Table 3.1—Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Type of tax computation by size of adjusted gross income	Taxable income	Income subject to tax						
		Total	At regular rates		At maximum rate on earned income		At capital gains tax rate	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Returns With Regular Tax Computation Only								
Total	552,662,787	552,662,787	64,815,142	552,662,787	—	—	—	—
Under \$5,000	9,553,438	9,553,438	8,816,476	9,553,438	—	—	—	—
\$5,000 under \$10,000	71,434,535	71,434,535	19,087,470	71,434,535	—	—	—	—
\$10,000 under \$15,000	110,203,801	110,203,801	14,280,972	110,203,801	—	—	—	—
\$15,000 under \$20,000	121,945,616	121,945,616	10,697,397	121,945,616	—	—	—	—
\$20,000 under \$50,000	218,449,980	218,449,980	11,516,924	218,449,980	—	—	—	—
\$50,000 under \$100,000	18,016,882	18,016,882	398,232	18,016,882	—	—	—	—
\$100,000 under \$200,000	1,613,414	1,613,414	18,929	1,613,414	—	—	—	—
\$200,000 under \$500,000	713,310	713,310	3,740	713,310	—	—	—	—
\$500,000 under \$1,000,000	295,384	295,384	671	295,384	—	—	—	—
\$1,000,000 or more	436,427	436,427	331	436,427	—	—	—	—
Returns With Income Averaging Tax Computation								
Total	89,809,788	85,629,619	3,586,286	85,629,619	—	—	—	—
Under \$5,000	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	253,288	231,908	47,340	231,908	—	—	—	—
\$10,000 under \$15,000	1,934,709	1,801,566	228,585	1,801,566	—	—	—	—
\$15,000 under \$20,000	5,923,012	5,667,264	487,399	5,667,264	—	—	—	—
\$20,000 under \$50,000	54,902,510	52,873,155	2,383,262	52,873,155	—	—	—	—
\$50,000 under \$100,000	19,966,463	18,893,414	387,259	18,893,414	—	—	—	—
\$100,000 under \$200,000	4,850,781	4,337,453	44,423	4,337,453	—	—	—	—
\$200,000 under \$500,000	1,543,499	1,431,726	7,067	1,431,726	—	—	—	—
\$500,000 under \$1,000,000	368,451	343,186	743	343,186	—	—	—	—
\$1,000,000 or more	258,076	249,946	188	249,946	—	—	—	—
Returns With Maximum and Regular Tax Computation								
Total	17,086,384	17,086,384	173,246	10,611,006	173,246	6,475,378	—	—
Under \$50,000	*30,154	*30,154	*749	*28,462	*749	*1,692	—	—
\$50,000 under \$100,000	5,874,364	5,874,364	86,365	4,767,124	86,365	1,107,241	—	—
\$100,000 under \$200,000	7,678,145	7,678,145	71,340	4,404,767	71,340	3,273,379	—	—
\$200,000 under \$500,000	2,689,910	2,689,910	11,763	1,119,006	11,763	1,570,904	—	—
\$500,000 under \$1,000,000	459,492	459,492	837	183,795	837	275,696	—	—
\$1,000,000 or more	354,318	354,318	192	107,853	192	246,466	—	—
Returns With Maximum and Alternative Tax Computation								
Total	7,214,716	7,214,716	58,631	4,354,546	58,631	2,499,199	58,631	360,977
Under \$50,000	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	1,500,864	1,500,864	21,199	1,180,464	21,199	256,317	21,199	64,086
\$100,000 under \$200,000	3,175,779	3,175,779	28,745	1,928,123	28,745	1,052,863	28,745	196,794
\$200,000 under \$500,000	1,809,098	1,809,098	7,743	893,269	7,743	829,937	7,743	85,895
\$500,000 under \$1,000,000	405,187	405,187	746	203,740	746	190,447	746	11,000
\$1,000,000 or more	323,788	323,788	198	150,951	198	169,636	198	3,202
Returns With Alternative Tax Computation Only								
Total	8,093,312	8,093,312	83,467	7,356,999	—	—	83,467	736,312
Under \$20,000	—	—	—	—	—	—	—	—
\$20,000 under \$50,000	*153,228	*153,228	*3,514	*147,983	—	—	*3,514	*5,248
\$50,000 under \$100,000	3,186,303	3,186,303	51,521	2,855,068	—	—	51,521	331,228
\$100,000 under \$200,000	2,191,239	2,191,239	21,102	1,825,537	—	—	21,102	271,960
\$200,000 under \$500,000	1,265,226	1,265,226	5,876	1,185,800	—	—	5,876	99,628
\$500,000 under \$1,000,000	512,240	512,240	1,015	492,931	—	—	1,015	19,308
\$1,000,000 or more	779,075	779,075	439	770,079	—	—	439	8,995

Footnotes at end of table

Table 3.1—Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax
ome by Size of Adjusted Gross Income and by Type of Tax Computation—Continued

(Figures are estimates based on samples—money amounts are in thousands of dollars)

Type of tax computation by size of adjusted gross income	Lump-sum distributions not included in adjusted gross income		Income tax before credits, regular computation	Tax generated ¹	Tax savings over regular computation	Average tax savings (dollars)	Income tax before credits	
	Number of returns	Amount					Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Returns With Regular Tax Computation Only								
Total	121,622	436,680	114,803,122	114,626,882	—	—	64,815,142	114,869,033
Under \$5,000	12,984	10,462	1,440,940	1,444,978	—	—	8,816,476	1,445,754
\$5,000 under \$10,000	14,809	18,127	12,186,039	12,198,832	—	—	19,981,470	12,200,154
10,000 under \$15,000	32,200	77,208	20,345,096	20,351,291	—	—	14,280,972	20,357,054
15,000 under \$20,000	29,009	116,285	23,730,515	23,734,993	—	—	10,697,397	23,747,225
20,000 under \$50,000	39,059	161,417	49,436,845	49,436,498	—	—	11,516,924	49,451,797
\$50,000 under \$100,000	3,323	44,853	6,024,054	6,023,755	—	—	398,232	6,029,271
100,000 under \$200,000	206	5,682	733,631	733,541	—	—	18,929	735,221
200,000 under \$500,000	120	11,630	413,165	413,162	—	—	3,740	414,306
\$500,000 under \$1,000,000	**12	**1,018	190,432	190,425	—	—	671	190,741
1,000,000 or more	**	**	297,404	297,407	—	—	331	297,542
Returns With Income Averaging Tax Computation								
Total	15,146	61,074	25,687,141	23,953,776	1,733,365	483	3,586,286	23,964,164
Under \$5,000	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	—	—	44,640	40,273	4,367	82	47,340	40,273
10,000 under \$15,000	—	—	368,318	337,696	30,622	133	226,585	337,696
15,000 under \$20,000	11,115	2,659	1,185,608	1,121,515	64,094	131	487,399	1,121,713
20,000 under \$50,000	11,005	36,896	13,520,454	12,737,320	783,134	328	2,363,282	12,740,148
\$50,000 under \$100,000	2,433	24,845	7,077,378	6,524,615	552,763	1,427	387,259	6,528,137
100,000 under \$200,000	472	11,178	2,191,996	1,993,684	198,312	4,464	44,423	1,996,061
200,000 under \$500,000	96	4,310	886,205	659,440	226,765	10,862	7,067	810,626
\$500,000 under \$1,000,000	16	919	237,104	219,478	17,626	23,722	743	219,684
1,000,000 or more	7	265	175,436	169,755	5,682	30,222	188	169,807
Returns With Maximum and Regular Tax Computation								
Total	692	14,150	8,044,857	7,443,861	600,977	3,468	173,246	7,449,376
Under \$50,000	—	—	*10,884	*10,801	*84	*111	*749	*10,801
\$50,000 under \$100,000	323	13,568	2,324,388	2,275,449	48,939	553	88,365	2,276,156
100,000 under \$200,000	283	6,165	3,615,329	3,365,868	249,461	3,496	71,340	3,369,806
200,000 under \$500,000	71	3,213	1,553,157	1,345,567	207,591	17,647	11,763	1,348,295
\$500,000 under \$1,000,000	**15	**1,204	298,325	251,021	47,305	56,516	837	251,287
1,000,000 or more	**	**	242,773	195,174	47,598	247,307	192	195,232
Returns With Maximum and Alternative Tax Computation								
Total	606	13,382	3,648,705	3,353,496	295,212	5,035	58,631	3,355,928
Under \$50,000	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	*231	*2,921	611,810	596,055	15,755	743	21,199	596,438
100,000 under \$200,000	288	5,071	1,506,357	1,410,413	95,947	3,337	28,745	1,411,084
200,000 under \$500,000	69	4,322	1,046,911	929,539	117,372	7,743	930,632	930,632
\$500,000 under \$1,000,000	15	973	262,534	229,090	33,444	44,530	746	229,346
1,000,000 or more	3	95	221,094	186,399	33,695	165,124	198	186,429
Returns With Alternative Tax Computation Only								
Total	1,055	46,664	3,944,188	3,863,193	60,995	730	83,467	3,894,353
Under \$20,000	—	—	—	—	—	—	—	—
20,000 under \$50,000	—	—	*57,741	*57,433	*308	*67	*3,514	*57,433
\$50,000 under \$100,000	*116	*27,885	1,247,864	1,232,801	15,063	296	51,521	1,237,959
100,000 under \$200,000	*123	*11,483	1,040,938	1,016,056	24,882	1,179	21,102	1,018,994
200,000 under \$500,000	91	7,708	732,135	716,786	15,349	2,612	718,759	718,759
\$500,000 under \$1,000,000	20	1,239	331,719	328,195	3,524	3,471	1,015	328,920
1,000,000 or more	5	349	535,792	532,122	3,670	3,802	439	532,296

Footnotes at end of table

Table 3.1—Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Type of tax computation by size of adjusted gross income	Total credits		Additional tax for tax preferences		Total income tax		As a percent of—		Average income tax (dollars)
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Income subject to tax	Adjusted gross income	
Returns With Regular Tax Computation Only									
Total	64,815,142	10,915,225	87,579	304,031	60,538,359	104,257,840	16.9	12.0	1,722
Under \$5,000	8,816,476	402,573	114	53	6,799,563	1,043,234	10.9	3.2	153
\$5,000 under \$10,000	19,081,470	2,331,652	2,041	2,502	17,065,159	9,870,374	13.8	7.0	577
\$10,000 under \$15,000	14,280,072	2,869,425	7,931	11,152	14,108,011	17,878,781	16.0	10.0	1,255
\$15,000 under \$20,000	10,697,397	2,301,503	9,258	19,337	10,646,128	21,485,059	17.6	11.6	2,018
\$20,000 under \$50,000	11,516,924	2,895,361	38,748	57,418	11,478,988	46,613,855	21.3	15.2	4,060
\$50,000 under \$100,000	398,232	241,234	23,674	78,970	397,013	5,866,948	32.6	24.0	14,777
\$100,000 under \$200,000	18,929	26,524	4,146	38,898	18,877	747,595	46.3	30.8	39,603
\$200,000 under \$500,000	3,740	14,618	1,296	39,538	3,725	430,023	61.5	40.3	117,858
\$500,000 under \$1,000,000	671	5,342	290	18,044	671	203,443	68.9	44.4	303,193
\$1,000,000 or more	331	6,733	179	38,118	330	328,928	75.4	46.0	996,750
Returns With Income Averaging Tax Computation									
Total	3,586,266	1,438,438	115,102	466,661	3,550,079	22,992,417	26.9	18.5	6,478
Under \$5,000	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	47,340	6,060	113	142	46,524	34,227	14.6	8.3	73
\$10,000 under \$15,000	228,585	60,717	1,142	1,442	228,741	277,907	15.4	9.5	1,275
\$15,000 under \$20,000	487,399	132,641	5,832	4,723	480,526	993,595	17.5	11.5	2,067
\$20,000 under \$50,000	2,383,282	661,224	56,557	82,897	2,385,664	11,961,821	22.7	16.5	5,056
\$50,000 under \$100,000	387,259	268,410	34,628	110,703	386,240	6,370,430	33.7	25.5	18,493
\$100,000 under \$200,000	44,423	72,487	12,183	107,872	44,388	2,031,486	46.8	35.7	45,766
\$200,000 under \$500,000	7,067	24,941	3,772	84,973	7,065	870,658	60.8	44.5	123,223
\$500,000 under \$1,000,000	743	7,188	617	40,652	743	253,148	73.8	51.1	340,711
\$1,000,000 or more	188	4,590	173	33,928	188	199,145	79.7	58.3	1,059,283
Returns With Maximum and Regular Tax Computation									
Total	173,246	191,193	3,122	5,500	173,039	7,263,643	42.5	35.1	41,977
Under \$50,000	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	749	281	—	—	749	10,520	34.9	29.4	14,047
\$100,000 under \$200,000	88,385	66,598	1,202	1,810	88,335	2,211,368	37.6	30.9	25,033
\$200,000 under \$500,000	71,340	67,853	1,640	2,723	71,167	3,284,676	42.8	35.2	46,154
\$500,000 under \$1,000,000	11,783	23,782	257	774	11,761	1,323,296	49.2	41.3	112,514
\$1,000,000 or more	837	8,080	223	1,182	835	243,384	52.0	44.8	291,677
\$1,000,000 or more	192	4,800	173	33,928	188	199,145	79.7	58.3	1,059,283
Returns With Maximum and Alternative Tax Computation									
Total	58,631	66,274	4,652	6,379	58,631	3,278,032	45.4	37.8	55,626
Under \$50,000	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	21,199	17,784	883	1,271	21,199	579,924	38.6	32.0	27,355
\$100,000 under \$200,000	28,745	30,933	3,053	4,280	28,745	1,384,531	43.6	36.1	48,183
\$200,000 under \$500,000	7,743	19,586	809	2,822	7,743	913,967	50.5	42.2	118,036
\$500,000 under \$1,000,000	746	5,967	178	583	746	224,092	55.3	46.3	300,250
\$1,000,000 or more	198	12,204	19	324	198	176,549	54.5	45.5	891,655
Returns With Alternative Tax Computation Only									
Total	83,467	101,327	20,615	129,023	83,332	3,922,049	48.5	38.4	47,066
Under \$20,000	—	—	—	—	—	—	—	—	—
\$20,000 under \$50,000	3,514	756	—	—	3,514	56,677	37.0	33.2	16,128
\$50,000 under \$100,000	51,521	33,509	8,808	15,668	51,411	1,220,119	38.3	31.5	23,731
\$100,000 under \$200,000	21,102	28,443	7,238	27,614	21,078	1,020,151	46.4	36.5	48,398
\$200,000 under \$500,000	5,876	16,725	2,720	30,904	5,875	732,938	57.9	43.0	124,755
\$500,000 under \$1,000,000	1,015	8,275	578	20,593	1,015	341,238	66.6	49.4	336,194
\$1,000,000 or more	439	15,619	271	34,243	439	550,322	70.7	55.7	1,254,944

*Example must be used with caution because of the small number of sample returns on which it is based.

(a) Size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

Income tax before credits, excluding tax from special computations

NOTE: Detail may not add to total because of rounding

Table 3.2—Returns With Tax From Special Income Averaging, Tax Using Ordinary Method, and Tax Savings, by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Lump-sum distributions from qualified retirement plans										Lump-sum distributions after death benefit exclusion									
	Adjusted gross income less deficit		Total		Capital gains portion		Ordinary income portion		Total		Capital gains portion		Ordinary income portion							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)						
Total	146,225	3,452,872	146,225	1,215,861	69,743	695,586	146,225	\$10,275	146,225	1,207,535	69,743	604,284	146,225	603,241						
Under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
\$30,000 under \$35,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
\$35,000 under \$40,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
\$40,000 under \$45,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
\$45,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
\$50,000 under \$100,000	23,022	864,582	23,022	190,327	7,698	66,008	23,022	123,419	23,022	182,662	7,698	65,830	23,022	182,662						
\$100,000 under \$150,000	7,126	487,973	7,126	185,448	2,351	81,277	7,126	104,072	7,126	185,098	2,351	81,176	7,126	185,098						
\$150,000 under \$200,000	1,349	105,435	1,349	125,435	48	13,573	1,349	125,435	1,349	125,435	48	13,552	1,349	125,435						
\$200,000 under \$300,000	349	98,114	349	34,756	31	13,573	349	21,183	349	34,710	31	13,559	349	34,710						
\$300,000 under \$400,000	74	48,918	74	16,843	7	1,963	74	4,880	74	16,838	7	1,954	74	16,838						
\$400,000 under \$500,000	19	36,442	19	4,636	1	3,654	19	1,182	19	4,636	1	3,654	19	4,636						
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
Size of adjusted gross income	Current actuarial value of annuities		Adjusted taxable lump-sum distribution value of annuities		Tentative tax on lump-sum distribution and actuarial value of annuities		Tentative tax on actuarial value of annuities		Tentative tax on capital gains portion		Tentative tax on ordinary income portion		Tax carryover from prior year							
	Total		Ordinary income portion		Total		Ordinary income portion		Total		Ordinary income portion		Total							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount						
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)						
Total	112	15,697	146,225	1,200,132	146,225	1,200,132	146,225	1,200,132	146,225	68,324	78,246	146,225	64,207	133						
Under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
\$30,000 under \$35,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
\$35,000 under \$40,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
\$40,000 under \$45,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
\$45,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
\$50,000 under \$100,000	110	11,002	7,126	196,100	7,126	33,891	7,126	33,891	110	11,002	7,126	33,891	110	11,002						
\$100,000 under \$150,000	7	5,911	1,372	81,319	1,372	12,529	1,372	12,529	7	5,911	1,372	81,319	7	5,911						
\$150,000 under \$200,000	7	1,155	34	2,544	34	2,544	34	2,544	7	1,155	34	2,544	7	1,155						
\$200,000 under \$300,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
\$300,000 under \$400,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
\$400,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—						

Footnotes at end of table

Table 3.2—Returns With Tax From Special Income Averaging, Tax Using Ordinary Method, and Tax Savings, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on sample—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax carryover from prior year—Continued		Tax from special income averaging	Income tax excluding tax from special income averaging		Income tax before credits		Income tax before credits, computed using carryover		Tax savings due to special income averaging	
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	41	64,186	138,121	640,924	146,225	705,110	146,225	873,998	14,811	168,892	
Under \$5,000	—	1,009	12,964	6,849	1,697	7,849	1,697	12,964	2,951	1,244	
\$5,000 under \$10,000	—	2,155	14,809	11,507	17,946	18,809	17,946	21,555	3,951	1,244	
\$10,000 under \$15,000	—	1,009	10,816	40,597	27,846	48,987	27,846	59,077	32,399	12,290	
\$15,000 under \$20,000	—	1,009	10,816	65,849	30,127	74,820	30,127	88,699	30,124	24,419	
\$20,000 under \$25,000	—	3,552	17,318	59,130	17,318	62,653	17,318	66,372	17,318	7,219	
\$25,000 under \$30,000	—	2,730	9,724	46,204	9,724	46,896	9,724	56,372	7,219	7,376	
\$30,000 under \$50,000	17	9,080	23,022	151,522	23,022	160,602	23,022	186,974	23,022	38,372	
\$50,000 under \$100,000	17	7,863	17,318	115,522	17,318	122,840	17,318	130,158	17,318	38,372	
\$100,000 under \$250,000	17	7,863	17,318	115,522	17,318	122,840	17,318	130,158	17,318	38,372	
\$250,000 under \$500,000	17	7,863	17,318	115,522	17,318	122,840	17,318	130,158	17,318	38,372	
\$500,000 under \$1,000,000	17	7,863	17,318	115,522	17,318	122,840	17,318	130,158	17,318	38,372	
\$1,000,000 or more	17	7,863	17,318	115,522	17,318	122,840	17,318	130,158	17,318	38,372	

*Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Dollar may not add to total because of rounding.

Table 3.3—Returns With Maximum Tax on Earned Income: Adjusted Gross Income, Earned Net Income, Taxable Income, and Income Tax Before Credits by Size of Taxable Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

	Number of returns	Amount	Size of taxable income			
			\$38,000 under \$52,000		\$52,000 under \$70,000	
			Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income	231,877	28,387,744	6,606	396,417	64,157	5,070,221
Earned income	231,877	27,411,902	6,606	418,729	64,157	5,336,213
Deductions from earned income	90,636	1,235,515	2,163	18,840	27,435	320,272
Earned net income	231,877	26,176,387	6,606	397,889	64,157	5,015,941
Taxable income	231,877	24,301,100	6,606	355,829	64,157	3,992,010
Earned taxable income						
Total	231,877	20,719,516	6,606	292,395	64,157	3,793,398
Subject to regular rates	231,877	11,745,040	6,606	251,028	64,157	3,264,246
Subject to maximum tax rate on earned income	231,877	8,974,576	6,606	41,367	64,157	529,152
Other taxable income						
Total	196,522	3,581,484	4,122	13,434	46,227	198,611
Tax preference offset	6,906	182,065	—	—	94	578
Capital gains offset	2,586	25,438	286	363	2,078	3,362
Unearned taxable income	184,067	3,373,981	4,122	13,071	45,896	194,641
Subject to regular rates	179,479	3,220,513	3,836	12,811	44,150	170,758
Subject to capital gains rates	58,631	386,971	322	523	10,282	27,844
Tax generated						
At all rates	231,877	10,797,376	6,606	115,038	64,157	1,504,887
At regular rates						
Total	231,877	6,130,960	6,606	94,045	64,157	1,226,480
On earned taxable income	231,877	4,075,782	6,606	86,648	64,157	1,133,255
On other taxable income	179,479	2,054,278	3,836	7,396	44,150	83,225
At capital gains rate	58,631	180,473	322	311	10,282	13,919
At maximum rate on earned income	231,877	4,487,230	6,606	20,681	64,157	264,560

Size of taxable income—Continued						
\$70,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more		
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
(7)	(8)	(9)	(10)	(11)	(12)	
Adjusted gross income	83,703	6,526,912	63,664	9,935,156	13,747	5,459,037
Earned income	83,703	6,314,637	63,664	8,116,824	13,747	4,227,498
Deductions from earned income	33,552	394,099	23,002	348,578	4,484	153,726
Earned net income	83,703	7,920,538	63,664	8,768,245	13,747	4,073,772
Taxable income	83,703	6,957,207	63,664	8,351,901	13,747	4,084,153
Earned taxable income						
Total	83,703	6,280,964	63,664	7,061,429	13,747	3,291,430
Subject to regular rates	83,703	4,270,236	63,664	3,257,202	13,747	702,528
Subject to maximum tax rate on earned income	83,703	2,010,728	63,664	3,804,227	13,747	2,589,102
Other taxable income						
Total	69,374	676,243	54,454	1,290,472	12,345	1,402,723
Tax preference offset	944	7,427	3,165	51,288	2,703	122,772
Capital gains offset	3,139	11,157	1,711	7,860	372	2,666
Unearned taxable income	66,673	657,659	53,519	1,231,325	11,857	1,277,285
Subject to regular rates	66,445	575,135	52,941	1,129,221	12,107	1,332,567
Subject to capital gains rates	22,315	101,107	19,889	161,241	5,823	70,156
Tax generated						
At all rates	83,703	2,865,896	63,664	3,820,927	13,747	2,490,628
At regular rates						
Total	83,703	1,810,180	63,664	1,838,263	13,747	1,161,091
On earned taxable income	83,703	1,481,497	63,664	1,130,574	13,747	243,807
On other taxable income	66,445	328,683	52,941	707,689	12,107	917,284
At capital gains rate	22,315	50,549	19,889	80,617	5,823	35,077
At maximum rate on earned income	83,703	1,005,343	63,664	1,902,098	13,747	1,294,548

* Estimate should be used with caution because of the small number of sample returns on which it is based
 NOTE: Detail may not add to totals because of rounding

Table 3.4—Returns With Net Gain From Sales of Capital Assets: Gains and Losses by Type, by Size of Adjusted Gross Income, and by Selected Types of Tax Computation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns ¹	Returns with regular tax computation rates only ^a							
		Number of returns	Net gain from sales of capital assets	Short-term capital gains and losses					
				Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Total	6,081,184	5,277,143	16,351,286	43,626	173,544	445,884	792,405	141,777	569,411
Under \$5,000	649,321	277,515	236,239	*269	*788	13,263	11,589	*496	*1,571
\$5,000 under \$10,000	1,020,253	953,875	1,219,130	*3,364	*2,324	50,565	36,489	11,611	7,398
\$10,000 under \$15,000	846,414	834,196	1,737,969	*4,308	*11,084	48,656	56,290	19,310	42,357
\$15,000 under \$20,000	831,738	829,016	1,801,397	5,021	7,746	66,711	84,129	17,435	29,131
\$20,000 under \$25,000	647,385	645,586	1,403,796	4,129	7,104	64,822	61,319	18,325	39,118
\$25,000 under \$30,000	496,180	494,197	1,307,904	4,938	5,455	54,982	57,255	10,661	10,262
\$30,000 under \$50,000	820,874	813,727	3,165,780	11,876	61,198	91,402	184,137	33,570	80,321
\$50,000 under \$100,000	354,955	281,348	2,438,037	7,516	43,242	44,577	159,603	23,939	162,341
\$100,000 under \$200,000	86,887	38,653	1,199,221	1,711	13,484	8,693	85,902	4,574	81,833
\$200,000 under \$500,000	21,433	7,705	876,112	382	9,261	1,709	32,272	1,465	87,899
\$500,000 under \$1,000,000	2,765	979	421,875	79	6,992	223	11,309	270	20,621
\$1,000,000 or more	989	346	543,626	33	4,866	81	12,111	121	14,767

Size of adjusted gross income	Returns with regular tax computation rates only—Continued							
	Long-term capital gains and losses							
	Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)		Net long-term capital gain in excess of any short-term capital loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Total	110,627	521,407	5,113,580	31,803,800	39,767	58,313	5,113,580	31,234,38
Under \$5,000	—	—	267,506	452,492	*3,253	*806	267,506	450,91
\$5,000 under \$10,000	8,372	9,381	943,516	2,374,283	*3,601	*902	943,516	2,366,88
\$10,000 under \$15,000	14,172	37,997	912,187	3,408,590	*2,169	*1,439	912,187	3,366,22
\$15,000 under \$20,000	10,796	27,106	803,399	3,474,588	4,707	5,460	803,399	3,445,45
\$20,000 under \$25,000	17,137	57,165	616,506	2,722,367	5,428	3,551	616,506	2,682,05
\$25,000 under \$30,000	7,040	27,486	469,819	2,521,928	4,727	5,184	469,819	2,511,66
\$30,000 under \$50,000	27,560	151,129	787,099	6,064,881	9,069	10,635	787,099	5,984,55
\$50,000 under \$100,000	20,601	118,080	269,829	4,744,942	4,760	12,967	269,829	4,582,60
\$100,000 under \$200,000	3,829	44,891	35,387	2,324,459	1,747	7,995	35,387	2,242,62
\$200,000 under \$500,000	820	29,333	7,247	1,784,000	272	4,214	7,247	1,686,10
\$500,000 under \$1,000,000	149	13,470	840	848,400	27	3,324	840	827,77
\$1,000,000 or more	52	5,569	335	1,082,270	7	2,036	335	1,067,50

Size of adjusted gross income	Returns with regular tax computation rates only—Continued							
	Lump-sum distributions, capital gains portion		Income subject to tax		Income tax before credits		Additional tax for tax preferences	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	53,005	504,847	5,277,143	81,519,274	5,277,143	21,572,921	188,409	712,93
Under \$5,000	—	—	277,515	317,755	277,515	47,319	*14	*5*
\$5,000 under \$10,000	*3,938	*1,868	953,875	3,058,180	953,875	505,986	1,843	2,31
\$10,000 under \$15,000	11,745	47,448	934,196	6,954,732	934,196	1,272,094	9,284	12,09
\$15,000 under \$20,000	17,439	157,869	829,016	9,389,290	829,016	1,948,938	12,455	23,57
\$20,000 under \$25,000	6,906	86,707	645,586	10,028,626	645,586	2,114,637	16,763	15,54
\$25,000 under \$30,000	*3,963	*71,204	494,197	9,753,881	494,197	2,217,157	15,215	18,47
\$30,000 under \$50,000	7,436	66,390	813,727	22,503,863	813,727	5,896,969	56,327	98,74
\$50,000 under \$100,000	1,589	88,877	281,348	13,299,475	281,348	4,542,045	53,711	174,14
\$100,000 under \$200,000	232	11,896	38,653	3,742,044	38,653	1,884,426	14,372	132,86
\$200,000 under \$500,000	41	6,727	7,705	1,557,641	7,705	848,669	4,364	110,32
\$500,000 under \$1,000,000	10	3,528	979	453,711	979	283,347	776	54,37
\$1,000,000 or more	3	333	346	465,658	346	311,334	305	68,61

Footnotes at end of table

Table 3.4—Returns With Net Gain From Sales of Capital Assets: Gains and Losses by Type, by Size of Adjusted Gross Income, and by Selected Types of Tax Computation—Continued

Figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Number of returns	Net gain from sales of capital assets	Returns with alternative tax computation*							
			Short-term capital gains and losses						Long-term capital gains and losses	
			Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)		Capital loss carryover	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Total	142,098	2,045,843	4,443	34,519	18,738	82,926	16,818	122,510	15,101	134,410
Under \$5,000	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000	13,514	5,283	—	—	292	38	67	116	—	—
\$50,000 under \$100,000	72,720	428,443	1,519	10,884	8,417	10,309	6,797	18,741	7,455	40,590
\$100,000 under \$200,000	49,847	628,672	2,093	14,408	7,170	32,950	6,860	57,392	5,369	44,795
\$200,000 under \$500,000	13,619	453,235	684	5,808	2,334	25,205	2,572	31,740	1,936	32,410
\$500,000 under \$1,000,000	1,761	200,405	108	1,841	375	7,767	371	7,402	257	9,630
\$1,000,000 or more	637	329,805	39	1,578	150	6,657	151	7,119	84	6,985

Size of adjusted gross income	Long-term gains from certain binding contracts, distributions, and installment sales	Net long-term capital gain (after carryover)	Returns with alternative tax computation—Continued						Lump-sum distributions capital gains portion	
			Net long-term capital gain in excess of any short-term capital loss							
			Total	Amount excluded ¹	Amount subject to tax at—		Regular rates ²			
					50 percent rate	Number of returns	Amount	Number of returns	Amount	
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
Total	1,803	19,241	4,048,347	3,925,836	1,962,918	1,097,284	17,493	865,635	637	25,544
Under \$5,000	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000	—	—	10,606	10,490	5,245	5,245	—	—	—	—
\$50,000 under \$100,000	919	6,300	855,010	836,268	418,134	395,319	3,437	22,815	442	9,889
\$100,000 under \$200,000	707	9,859	1,248,937	1,191,445	595,722	468,696	7,823	127,027	1,133	7,121
\$200,000 under \$500,000	150	2,359	887,800	856,059	428,000	185,518	4,620	242,512	40	6,801
\$500,000 under \$1,000,000	17	315	392,678	385,276	192,638	30,309	995	162,329	18	6,412
\$1,000,000 or more	10	408	553,416	546,298	323,149	12,197	418	310,952	4	3,321

Size of adjusted gross income	Taxable income	At regular rates	At maximum rate on earned income	At capital gains tax rate	Returns with alternative tax computation—Continued		Income tax before credits		Additional tax for tax preferences	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
						(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Total	15,308,027	11,711,545	2,499,200	1,097,284	142,098	7,250,282	25,467	138,403	—	—
Under \$5,000	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000	153,228	147,983	—	5,245	3,514	57,433	—	—	—	—
\$50,000 under \$100,000	4,687,167	4,035,531	256,317	395,319	72,720	1,834,397	10,701	16,939	—	—
\$100,000 under \$200,000	5,370,018	3,851,459	1,052,863	468,696	49,847	2,430,068	10,291	31,894	—	—
\$200,000 under \$500,000	3,074,324	2,058,870	829,937	185,518	13,619	1,649,381	3,529	33,826	—	—
\$500,000 under \$1,000,000	917,427	696,672	190,447	30,309	1,761	558,266	656	21,176	—	—
\$1,000,000 or more	1,102,863	921,030	169,636	12,197	637	720,727	290	34,568	—	—

*Estimate should be used with caution because of the small number of sample returns on which it is based

¹Includes returns with no tax computations; these returns were excluded from all subsequent columns

²Includes returns with income averaging and returns with maximum tax on earned income not also having an alternative tax

³Includes those returns with maximum tax on earned income also having an alternative tax computation

⁴One-half excess net long-term capital gains

⁵Capital gains taxed at upper rates

NOTE: Detail may not add to total because of rounding

Table 3.5—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	All returns			Returns with no total income tax			Returns with total income tax		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	84,670,389	1,053,895,686	141,801,466	20,249,022	49,449,979	84,421,367	1,004,445,709	141,801,469	
No adjusted gross income	546,763	—6,910,119	38,931	540,217	—6,483,704	6,546	—426,416	36,931	
\$1 under \$1,000	4,249,194	2,427,174	1,059	4,248,818	2,428,901	*376	*272	*1,059	
\$1,000 under \$2,000	5,244,990	7,750,836	4,429	5,180,527	7,666,656	84,463	93,980	4,429	
\$2,000 under \$3,000	5,031,575	12,872,790	30,491	3,917,728	9,455,380	1,113,847	3,117,373	30,491	
\$3,000 under \$4,000	4,531,521	15,885,379	331,048	1,695,368	5,902,862	2,836,152	9,982,517	331,048	
\$4,000 under \$5,000	4,331,708	19,541,497	877,754	1,544,804	8,960,246	2,786,904	12,581,251	877,754	
\$5,000 under \$6,000	4,634,358	25,392,773	1,170,549	1,227,658	7,244,705	3,306,700	18,148,069	1,170,549	
\$6,000 under \$7,000	4,285,839	27,688,054	1,540,608	767,752	4,934,710	3,498,087	22,753,344	1,540,608	
\$7,000 under \$8,000	3,946,419	29,589,451	2,014,429	251,161	2,602,684	3,595,256	26,986,757	2,014,429	
\$8,000 under \$9,000	3,679,057	31,248,420	2,460,698	198,803	1,690,588	3,480,254	29,557,632	2,460,698	
\$9,000 under \$10,000	3,367,283	31,937,640	2,723,580	112,093	1,061,780	3,255,190	30,871,660	2,723,580	
\$10,000 under \$11,000	3,219,533	33,785,374	3,043,193	82,362	863,940	3,137,171	32,921,934	3,043,193	
\$11,000 under \$12,000	2,915,971	33,515,802	3,215,435	46,867	541,443	2,869,104	32,974,380	3,215,435	
\$12,000 under \$13,000	2,927,596	36,584,869	3,806,107	38,943	484,614	2,888,655	36,100,256	3,806,107	
\$13,000 under \$14,000	2,752,510	37,202,225	3,868,885	33,038	443,654	2,724,474	36,753,171	3,868,885	
\$14,000 under \$15,000	2,730,708	39,599,285	4,225,899	21,241	306,587	2,709,497	36,292,699	4,225,899	
\$15,000 under \$20,000	11,197,191	194,184,453	22,660,697	70,151	1,204,506	11,127,040	192,979,947	22,660,697	
\$20,000 under \$25,000	6,649,622	147,891,145	19,713,953	31,095	683,772	6,618,527	147,207,373	19,713,953	
\$25,000 under \$30,000	3,629,532	98,784,280	14,818,858	17,107	475,341	3,612,425	98,306,939	14,818,858	
\$30,000 under \$50,000	3,639,050	132,890,293	24,117,607	19,550	701,681	3,618,500	132,191,711	24,117,607	
\$50,000 under \$100,000	948,034	62,415,723	16,256,779	3,180	195,259	944,854	62,220,465	16,256,779	
\$100,000 under \$200,000	185,142	24,173,811	8,476,194	497,194	63,087	184,650	24,186,534	8,476,194	
\$200,000 under \$500,000	36,357	10,171,295	4,285,569	60	17,111	36,297	10,154,194	4,285,569	
\$500,000 under \$1,000,000	4,047	2,894,559	1,268,055	8	*6,718	*5,396	*5,554,400	*1,268,055	
\$1,000,000 or more	1,357	2,666,017	1,447,872	**	**	**	**	**	
All returns, summary									
Under \$5,000	23,935,751	51,277,317	1,086,711	17,127,493	25,928,342	6,808,288	25,348,974	1,086,711	
\$5,000 under \$10,000	19,862,986	146,868,338	9,809,865	2,757,467	17,534,467	17,135,489	126,221,671	9,809,865	
\$10,000 under \$15,000	14,551,350	160,687,556	17,959,309	222,449	2,640,237	14,328,991	178,047,319	17,959,309	
\$15,000 or more	26,290,332	676,074,476	112,845,584	141,643	3,346,933	26,148,689	672,727,543	112,845,584	

Size of adjusted gross income	Size of total income tax								
	\$1 under \$50			\$50 under \$100			\$100 under \$200		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	2,082,173	8,940,426	48,523	1,724,256	8,236,460	128,708	3,197,578	16,997,124	478,604
No adjusted gross income	*102	*—8,256	*4	*36	*—1,267	*2	335	—13,379	55
\$1 under \$1,000	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	30,775	37,573	675	*15,364	*23,104	*960	*18,175	*33,125	*2,189
\$2,000 under \$3,000	1,023,285	2,884,997	20,812	25,109	64,448	1,804	46,907	120,094	6,054
\$3,000 under \$4,000	289,291	978,058	9,389	948,779	2,117,141	70,000	1,500,641	5,560,369	225,145
\$4,000 under \$5,000	166,600	741,670	3,814	166,383	743,073	12,957	284,784	1,295,781	40,899
\$5,000 under \$6,000	186,341	1,030,137	4,328	31,013	717,193	9,134	354,342	1,917,668	53,659
\$6,000 under \$7,000	163,464	1,050,177	4,205	181,405	1,168,275	14,003	369,257	2,429,380	55,766
\$7,000 under \$8,000	66,312	493,934	1,642	115,569	857,986	9,180	263,206	1,959,854	40,198
\$8,000 under \$9,000	53,967	457,199	1,346	50,929	437,447	3,701	122,790	1,044,677	18,999
\$9,000 under \$10,000	27,964	261,025	641	22,679	219,496	1,620	67,815	608,847	14,462
\$10,000 under \$11,000	25,286	284,026	544	21,168	223,044	1,704	54,878	578,345	8,231
\$11,000 under \$12,000	12,261	130,570	201	10,077	154,875	1,078	27,827	318,470	4,063
\$12,000 under \$13,000	10,032	125,306	188	9,597	120,018	744	14,076	176,535	2,148
\$13,000 under \$14,000	3,455	45,628	69	5,199	69,173	388	14,102	190,739	2,088
\$14,000 under \$15,000	*5,190	*75,542	*144	4,305	63,181	293	9,454	136,869	1,480
\$15,000 under \$20,000	11,144	191,576	201	8,870	152,134	721	15,427	260,205	2,219
\$20,000 under \$25,000	*4,554	*97,665	*119	*3,077	*67,540	*218	*2,236	*49,033	*33
\$25,000 under \$30,000	*376	*10,626	*14	*398	*10,527	*33	*2,976	*77,471	*541
\$30,000 under \$50,000	*1,693	*58,803	*71	*458	*15,404	*29	*309	*11,003	*45
\$50,000 under \$100,000	*81	*5,061	*11	*117	*9,479	*7	*432	*23,870	*1,680
\$100,000 under \$200,000	**	**	**	*24	*4,187	*2	**	*1,336	*11
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
All returns, summary									
Under \$5,000	1,510,053	4,634,043	34,694	1,555,671	3,946,498	85,743	1,858,642	5,996,011	274,342
\$5,000 under \$10,000	498,048	3,292,472	12,167	501,615	3,400,398	37,837	1,178,197	6,178,210	183,085
\$10,000 under \$15,000	56,224	863,731	1,255	65,290	4,296	1,207	1,299,770	1,999,709	17,585
\$15,000 or more	17,846	363,731	406	12,944	259,271	1,010	21,389	422,979	3,185

Footnotes at end of table

Table 3.5—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Size of total income tax—Continued								
	\$200 under \$300			\$300 under \$400			\$400 under \$500		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Total	2,775,731	16,736,850	689,982	2,847,928	18,963,539	999,740	2,842,633	19,298,951	1,186,143
No adjusted gross income	—	—	—	—	—	—	—	—	—
\$1 under \$1,000	*136	*4,399	*33	*51	*8,647	*18	317	—6,684	151
\$1,000 under \$2,000	—	—	—	*276	*237	*38	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	*16,516	*47,758	*4,380	—	—	—	—	—	—
\$4,000 under \$5,000	67,250	245,750	16,571	*11,965	*42,998	*4,364	*8,955	*34,125	*4,054
\$5,000 under \$6,000	1,299,550	5,643,391	320,930	811,648	3,893,157	272,751	54,816	251,266	23,917
\$6,000 under \$7,000	327,766	1,812,230	81,985	675,948	3,545,245	250,820	1,105,273	6,055,148	492,225
\$7,000 under \$8,000	266,517	1,721,930	67,732	386,300	2,492,964	133,323	296,186	1,942,140	126,577
\$8,000 under \$9,000	333,352	2,495,072	81,718	321,324	2,434,670	113,081	369,911	2,764,569	169,539
\$9,000 under \$10,000	164,201	1,408,835	42,321	236,109	1,988,499	83,445	294,366	2,488,661	132,325
\$10,000 under \$11,000	116,834	1,108,454	28,639	159,034	1,496,526	55,278	198,501	1,678,103	91,214
\$11,000 under \$12,000	72,877	766,303	18,362	84,357	877,257	29,542	126,546	1,325,241	57,770
\$12,000 under \$13,000	44,892	516,137	11,217	48,475	556,890	17,216	70,804	812,803	32,099
\$13,000 under \$14,000	22,995	285,105	5,583	21,860	521,113	14,646	45,197	567,140	20,558
\$14,000 under \$15,000	11,078	151,029	2,764	19,444	261,948	6,959	22,403	299,440	10,146
\$15,000 under \$16,000	9,729	140,641	2,506	15,856	229,246	5,439	14,022	202,395	6,449
\$16,000 under \$17,000	16,093	271,467	4,016	29,553	476,800	10,420	26,742	440,442	12,098
\$17,000 under \$18,000	945	21,551	243	*3,252	*68,774	*1,151	4,118	87,465	1,942
\$18,000 under \$19,000	1,961	56,083	528	*2,032	*56,084	*744	*2,564	*67,248	*1,773
\$19,000 under \$20,000	726	26,845	179	556	21,423	193	1,638	70,391	789
\$20,000 under \$21,000	*287	*21,155	*68	*144	*7,901	*53	*231	*14,156	*100
\$21,000 under \$22,000	—	—	—	—	—	—	—	—	—
\$22,000 under \$23,000	—	—	—	—	—	—	—	—	—
\$23,000 under \$24,000	—	—	—	—	—	—	—	—	—
\$24,000 under \$25,000	—	—	—	—	—	—	—	—	—
\$25,000 under \$26,000	—	—	—	—	—	—	—	—	—
\$26,000 under \$27,000	—	—	—	—	—	—	—	—	—
\$27,000 under \$28,000	—	—	—	—	—	—	—	—	—
\$28,000 under \$29,000	—	—	—	—	—	—	—	—	—
\$29,000 under \$30,000	—	—	—	—	—	—	—	—	—
\$30,000 under \$31,000	—	—	—	—	—	—	—	—	—
\$31,000 under \$32,000	—	—	—	—	—	—	—	—	—
\$32,000 under \$33,000	—	—	—	—	—	—	—	—	—
\$33,000 under \$34,000	—	—	—	—	—	—	—	—	—
\$34,000 under \$35,000	—	—	—	—	—	—	—	—	—
\$35,000 under \$36,000	—	—	—	—	—	—	—	—	—
\$36,000 under \$37,000	—	—	—	—	—	—	—	—	—
\$37,000 under \$38,000	—	—	—	—	—	—	—	—	—
\$38,000 under \$39,000	—	—	—	—	—	—	—	—	—
\$39,000 under \$40,000	—	—	—	—	—	—	—	—	—
\$40,000 under \$41,000	—	—	—	—	—	—	—	—	—
\$41,000 under \$42,000	—	—	—	—	—	—	—	—	—
\$42,000 under \$43,000	—	—	—	—	—	—	—	—	—
\$43,000 under \$44,000	—	—	—	—	—	—	—	—	—
\$44,000 under \$45,000	—	—	—	—	—	—	—	—	—
\$45,000 under \$46,000	—	—	—	—	—	—	—	—	—
\$46,000 under \$47,000	—	—	—	—	—	—	—	—	—
\$47,000 under \$48,000	—	—	—	—	—	—	—	—	—
\$48,000 under \$49,000	—	—	—	—	—	—	—	—	—
\$49,000 under \$50,000	—	—	—	—	—	—	—	—	—
\$50,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
All returns, summary	—	—	—	—	—	—	—	—	—
Under \$5,000	1,385,452	5,930,500	341,914	823,940	3,927,744	277,231	64,088	278,707	26,121
\$5,000 under \$10,000	1,208,670	8,546,531	302,594	1,778,415	11,995,905	635,948	2,284,239	15,126,620	1,014,880
\$10,000 under \$15,000	161,571	1,859,216	47,433	209,992	2,446,455	74,000	278,972	3,207,019	127,022
\$15,000 or more	20,038	400,606	5,041	35,561	631,437	12,563	35,334	684,603	16,119

Size of adjusted gross income	Size of total income tax—Continued								
	\$500 under \$600			\$600 under \$700			\$700 under \$800		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Total	2,626,648	20,827,158	1,440,806	2,309,509	20,148,120	1,500,491	2,312,734	21,662,428	1,733,174
No adjusted gross income	—	—	—	—	—	—	—	—	—
\$1 under \$1,000	*116	*9,161	*63	*212	*3,948	*147	*13	*6,470	*10
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	*2,984	*12,285	*1,504	—	—	—	—	—	—
\$5,000 under \$6,000	488,389	2,848,346	253,661	37,657	220,576	23,902	158,649	1,090,146	114,105
\$6,000 under \$7,000	795,229	5,010,586	447,672	864,120	5,732,162	558,772	139,141	1,593,285	103,891
\$7,000 under \$8,000	359,979	2,716,803	197,427	189,068	1,428,127	122,233	752,559	5,483,774	568,977
\$8,000 under \$9,000	307,457	2,618,908	168,576	333,508	2,817,915	215,687	363,083	3,104,772	270,255
\$9,000 under \$10,000	220,404	2,080,089	121,432	281,394	2,660,756	184,808	335,572	3,186,206	251,843
\$10,000 under \$11,000	160,699	1,681,358	88,804	255,441	2,672,862	167,128	236,151	2,844,743	177,811
\$11,000 under \$12,000	113,272	1,291,001	62,505	127,637	1,459,146	89,869	139,450	1,593,285	103,891
\$12,000 under \$13,000	72,111	894,054	40,133	88,266	1,106,178	57,743	137,712	1,712,598	103,684
\$13,000 under \$14,000	39,690	535,307	21,924	46,701	628,820	30,241	84,831	872,325	48,846
\$14,000 under \$15,000	22,393	322,050	12,302	23,217	336,249	15,261	39,979	577,921	30,265
\$15,000 under \$20,000	37,827	635,618	20,828	53,379	884,157	34,911	70,789	1,203,757	53,681
\$20,000 under \$25,000	4,199	93,044	2,227	8,172	181,904	3,983	5,501	119,224	4,213
\$25,000 under \$30,000	*2,196	*56,869	*1,161	*246	*6,684	*158	*6,041	*167,898	*4,550
\$30,000 under \$40,000	*453	*17,611	*368	*247	*14,054	*2,067	*4,551	*74,551	*1,556
\$40,000 under \$100,000	*231	*14,821	*127	*300	*1,800	*19	*242	*16,136	*178
\$100,000 under \$200,000	**25	**3,209	**13	**	**656	**	**2	**	**
\$200,000 under \$500,000	**	**	**	**	**	**	**5	**1,564	**
\$500,000 under \$1,000,000	**	**	**	**	**	**	**	**	**
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
All returns, summary									
Under \$5,000	*3,100	*3,124	*1,567	*212	*3,948	*147	*13	*6,470	*10
\$5,000 under \$10,000	2,170,452	15,276,732	1,188,768	1,705,747	12,859,558	1,105,401	1,609,863	12,864,896	1,205,180
\$10,000 under \$15,000	409,165	4,729,770	223,667	541,267	6,693,202	354,242	618,213	7,240,871	463,861
\$15,000 or more	44,391	823,533	24,602	62,198	1,089,255	40,700	84,645	1,583,129	84,181

Table 3.5—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Size of total income tax—Continued								
	\$800 under \$900			\$900 under \$1,000			\$1,000 under \$1,250		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
Total	2,158,975	21,465,544	1,831,066	2,286,326	23,955,325	2,169,999	4,961,163	59,385,734	5,577,898
No adjusted gross income	74	*-3,274	65	450	-15,723	431	829	-13,657	946
\$1 under \$1,000	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	1,248	3,969	1,098	—	—	—	—	—	—
\$5,000 under \$6,000	—	—	—	—	—	—	199	1,125	237
\$6,000 under \$7,000	16,494	112,556	13,576	—	—	—	—	—	—
\$7,000 under \$8,000	716,563	5,500,273	807,927	90,708	711,943	83,143	17,379	135,567	18,658
\$8,000 under \$9,000	188,340	1,610,000	159,886	796,469	6,528,185	748,753	575,718	5,023,846	610,614
\$9,000 under \$10,000	341,081	3,236,580	287,691	266,760	2,550,884	251,469	876,264	8,222,491	1,015,811
\$10,000 under \$11,000	298,006	3,120,016	252,557	369,638	3,875,666	351,973	486,732	5,123,364	535,317
\$11,000 under \$12,000	225,193	2,576,803	191,697	241,548	2,775,389	230,224	752,038	8,751,452	849,644
\$12,000 under \$13,000	130,239	1,626,538	111,638	191,025	2,386,627	160,858	693,748	6,845,523	782,324
\$13,000 under \$14,000	88,351	1,181,835	74,675	124,627	1,677,721	116,697	547,447	7,383,841	822,186
\$14,000 under \$15,000	46,512	670,931	39,569	81,736	1,186,151	77,825	372,733	5,404,719	426,728
\$15,000 under \$20,000	94,442	1,553,701	80,444	120,718	1,991,327	114,845	577,765	9,572,581	657,170
\$20,000 under \$25,000	10,347	223,703	8,894	11,188	242,690	10,687	41,798	895,706	46,661
\$25,000 under \$30,000	11,777	50,637	1,496	349	5,732	338	7,530	197,688	8,794
\$30,000 under \$50,000	282	11,114	244	456	17,732	432	1,138	42,579	1,270
\$50,000 under \$100,000	6	362	5	251	15,170	241	263	15,104	301
\$100,000 under \$200,000	—	—	—	13	1,631	13	34	3,867	38
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
All returns, summary	1,322	1,695	1,163	450	-15,723	431	829	-13,657	946
Under \$5,000	1,262,498	10,459,410	1,068,681	1,443,937	9,791,013	1,083,395	1,469,560	13,383,000	1,645,320
\$5,000 under \$10,000	788,301	9,185,923	670,137	1,008,974	11,901,754	959,656	2,882,696	35,289,237	3,217,199
\$10,000 under \$15,000	106,854	1,839,517	91,084	132,965	2,278,282	126,546	628,528	10,777,324	714,434

Size of adjusted gross income	Size of total income tax—Continued								
	\$1,250 under \$1,500			\$1,500 under \$1,750			\$1,750 under \$2,000		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
Total	4,284,966	57,434,336	5,888,503	3,863,171	56,830,823	6,271,000	3,595,060	57,972,024	6,730,962
No adjusted gross income	405	-13,826	557	196	-10,069	317	9	-1,834	17
\$1 under \$1,000	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	—	—	—	—	—	—	18	1,101	34
\$6,000 under \$7,000	206	1,387	276	—	—	—	—	—	—
\$7,000 under \$8,000	—	—	—	—	—	—	159	1,296	307
\$8,000 under \$9,000	13,291	28,679	4,333	—	—	—	—	—	—
\$9,000 under \$10,000	320,700	3,146,570	416,669	124	1,224	189	—	—	—
\$10,000 under \$11,000	742,718	7,740,799	1,040,629	195,482	2,116,682	300,617	6,243	67,909	11,493
\$11,000 under \$12,000	305,771	3,539,262	412,770	698,420	8,049,257	28,744	282,294	3,232,584	32,354
\$12,000 under \$13,000	654,581	8,212,794	895,412	225,190	2,816,854	384,877	530,361	6,636,446	979,013
\$13,000 under \$14,000	589,533	7,971,092	809,172	514,310	6,955,173	823,421	248,746	3,313,403	474,861
\$14,000 under \$15,000	116,870	8,937,125	853,010	560,625	8,114,709	911,435	404,872	5,911,899	742,087
\$15,000 under \$20,000	972,549	16,102,661	1,347,383	1,502,187	25,182,403	2,455,971	2,122,275	36,075,293	3,991,395
\$20,000 under \$25,000	63,786	1,376,464	86,534	151,143	3,225,925	248,004	227,338	4,869,693	428,766
\$25,000 under \$30,000	8,552	226,345	11,599	11,263	301,651	16,363	17,981	457,961	32,161
\$30,000 under \$50,000	5,477	186,099	7,573	3,243	117,253	5,265	8,395	274,902	15,726
\$50,000 under \$100,000	356	20,075	498	983	59,048	11,586	639	35,297	1,188
\$100,000 under \$200,000	71	8,810	98	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	5	1,073	8	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
All returns, summary	405	-13,826	557	196	-10,069	317	9	-1,834	17
Under \$5,000	324,197	3,176,636	421,277	124	1,224	189	177	1,337	341
\$5,000 under \$10,000	2,909,573	36,401,072	4,010,993	2,194,027	28,052,675	3,541,297	1,219,066	16,239,955	2,260,790
\$10,000 under \$15,000	1,050,791	17,930,454	1,455,674	1,666,824	28,866,993	2,729,196	2,375,828	41,712,586	4,469,838

Footnotes at end of table

Table 3.5—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Size of total income tax—Continued								
	\$2,000 under \$2,500			\$2,500 under \$3,000			\$3,000 under \$4,000		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
Total	5,262,739	\$5,224,935	11,770,407	3,764,456	77,604,073	10,332,324	4,706,219	111,588,155	16,256,437
No adjusted gross income	321	—13,387	740	381	—17,456	1,123	545	—22,713	1,824
\$1 under \$1,000	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	125	*149	*269	—	—	—	—	—	—
\$2,000 under \$3,000	**7	*19	*115	—	—	—	**23	*114	*83
\$3,000 under \$4,000	—	—	—	**17	*91	*45	—	—	—
\$4,000 under \$5,000	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000	*493	*5,021	*1,057	—	—	—	—	—	—
\$11,000 under \$12,000	9,154	106,518	19,197	—	—	—	—	—	—
\$12,000 under \$13,000	21,454	266,839	45,866	—	—	—	—	—	—
\$13,000 under \$14,000	366,350	4,981,075	786,930	16,533	277,382	43,551	*346	*4,717	*1,368
\$14,000 under \$15,000	456,983	6,619,859	1,029,776	19,640	285,751	54,577	*5,214	*76,942	*16,116
\$15,000 under \$20,000	3,257,808	57,745,291	7,280,290	1,623,129	29,484,170	4,401,224	572,805	10,527,531	1,622,356
\$20,000 under \$25,000	1,069,522	23,079,917	2,439,419	1,837,456	42,231,186	5,084,373	2,540,081	59,945,801	8,888,886
\$25,000 under \$30,000	58,516	1,569,967	134,848	227,215	6,041,752	634,747	130,901	34,937,774	4,675,549
\$30,000 under \$50,000	19,729	723,443	44,795	36,877	1,282,177	108,212	175,469	5,803,692	833,383
\$50,000 under \$100,000	2,153	131,478	4,799	1,335	81,525	3,695	4,743	303,140	16,447
\$100,000 under \$200,000	*40	*4,836	*88	*65	*7,515	*177	*92	*11,657	*915
\$200,000 under \$500,000	*8	*3,443	*17	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
All returns, summary	452	—13,225	1,021	407	—17,377	1,165	559	—22,676	1,977
Under \$5,000	*127	*773	*303	—	—	—	—	*52	*23
\$5,000 under \$10,000	854,384	11,679,313	1,984,885	36,174	513,146	98,130	*5,562	*81,383	*17,495
\$10,000 under \$15,000	4,407,776	83,258,074	9,904,257	37,727	77,108,305	10,233,029	4,700,091	111,529,395	16,236,947
\$15,000 or more	—	—	—	—	—	—	—	—	—

Size of adjusted gross income	Size of total income tax—Continued								
	\$4,000 under \$5,000			\$5,000 under \$10,000			\$10,000 under \$25,000		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
Total	2,385,683	65,959,684	10,606,118	3,251,747	114,966,793	21,569,123	1,032,333	60,238,447	15,283,417
No adjusted gross income	744	—26,249	3,135	437	—37,475	3,236	532	—66,438	6,001
\$1 under \$1,000	**7	*16	*32	*82	*31	*544	*7	*2	*125
\$1,000 under \$2,000	—	—	—	—	*16	*130	—	*13	*102
\$2,000 under \$3,000	—	—	—	—	—	—	—	*84	*359
\$3,000 under \$4,000	*110	*482	*462	*6	—	*49	—	—	—
\$4,000 under \$5,000	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	—	—	—	*38	*209	*247	*13	*72	*200
\$6,000 under \$7,000	—	—	—	*129	*787	*822	*4	*26	*43
\$7,000 under \$8,000	—	—	—	*124	*924	*785	—	—	—
\$8,000 under \$9,000	—	—	—	—	—	—	*16	*137	*193
\$9,000 under \$10,000	—	—	—	*17	*155	*102	*27	*250	*476
\$10,000 under \$11,000	*37	*390	*165	*19	*200	*141	—	—	—
\$11,000 under \$12,000	—	—	—	*215	*2,476	*1,129	—	—	—
\$12,000 under \$13,000	—	—	—	—	—	—	**1	**173	*269
\$13,000 under \$14,000	—	—	—	*1322	*17,840	*7,118	—	—	—
\$14,000 under \$15,000	—	—	—	*64	*956	*584	—	—	—
\$15,000 under \$20,000	10,127	192,271	43,154	3,156	54,941	24,358	72	1,197	968
\$20,000 under \$25,000	464,032	10,750,633	1,993,569	65,470	1,572,166	353,386	*254	*5,831	*3,359
\$25,000 under \$30,000	1,416,573	38,763,099	6,303,646	537,708	15,227,135	2,984,477	121	3,264	1,574
\$30,000 under \$50,000	489,624	15,990,054	2,241,811	2,561,915	52,414,150	17,521,854	306,646	14,011,406	3,526,470
\$50,000 under \$100,000	4,175	255,630	19,003	79,505	4,507,700	656,626	714,412	45,017,961	11,545,262
\$100,000 under \$200,000	238	29,869	1,071	1,466	186,587	11,105	8,956	1,778,349	190,370
\$200,000 under \$500,000	*16	*3,469	*70	53	13,343	395	328	84,719	5,599
\$500,000 under \$1,000,000	—	—	—	**5	*4,723	*35	*3	*2,401	*47
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
All returns, summary	861	—25,751	3,630	541	—37,399	3,998	567	—66,338	6,586
Under \$5,000	—	—	—	308	2,074	1,956	*60	*485	*911
\$5,000 under \$10,000	*37	*390	*165	1,620	21,272	8,973	*14	*173	*269
\$10,000 under \$15,000	2,384,785	65,965,245	10,602,324	3,249,278	114,980,846	21,554,237	1,031,692	60,305,127	15,279,649
\$15,000 or more	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 3.5—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Size of total income tax—Continued					
	\$25,000 under \$50,000			\$50,000 or more		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(72)	(73)	(74)	(75)	(76)	(77)
Total	246,323	24,961,915	8,357,075	102,544	24,845,657	10,951,064
No adjusted gross income	189	—74,175	6,384	106	—45,730	11,576
\$1 under \$1,000	*6	*1	*265	—	—	—
\$1,000 under \$2,000	*7	*9	*186	—	—	—
\$2,000 under \$3,000	—	—	—	**5	**15	**532
\$3,000 under \$4,000	—	—	—	**	**	**
\$4,000 under \$5,000	*6	*25	*233	**	**	**
\$5,000 under \$6,000	**7	**45	**289	**3	**19	**258
\$6,000 under \$7,000	—	—	—	—	—	—
\$7,000 under \$8,000	—	—	—	—	—	—
\$8,000 under \$9,000	*7	*63	*256	—	—	—
\$9,000 under \$10,000	*17	*163	*508	**3	**35	**464
\$10,000 under \$11,000	*8	*88	*278	—	—	—
\$11,000 under \$12,000	**	**	**	—	—	—
\$12,000 under \$13,000	*6	*73	*180	—	—	—
\$13,000 under \$14,000	**6	**70	**167	**	**	**
\$14,000 under \$15,000	**	**	**	—	—	—
\$15,000 under \$20,000	*40	*734	*1,231	3	52	215
\$20,000 under \$25,000	*34	*781	*1,098	*24	*536	*1,711
\$25,000 under \$30,000	*30	*814	*849	19	508	1,515
\$30,000 under \$35,000	156	5,978	5,204	25	1,048	2,012
\$35,000 under \$100,000	133,922	11,637,880	3,982,391	319	26,183	22,138
\$100,000 under \$200,000	110,605	13,040,501	4,307,250	62,055	9,622,151	3,965,639
\$200,000 under \$500,000	1,242	316,968	48,884	34,635	9,729,749	4,230,587
\$500,000 under \$1,000,000	33	19,305	1,318	3,998	2,664,768	1,266,674
\$1,000,000 or more	3	12,592	104	1,349	2,846,323	1,447,743
All returns, summary						
Under \$5,000	208	—74,140	7,067	111	—45,715	12,109
\$5,000 under \$10,000	*31	*270	*1,053	**6	**55	**722
\$10,000 under \$15,000	*19	*232	*625	**	**	**
\$15,000 or more	246,065	25,035,554	8,348,330	102,427	24,891,318	10,938,233

* Estimate should be used with caution because of the small number of sample returns on which it is based.

** Identifies (e) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

NOTE: Detail may not add to total because of rounding.

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Electrodes at end of cable

Electrodes at end of cable

Table 3.6—Returns With Income Tax Before Credits: Tax and Credits by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Tax credits—Continued										Income tax									
	Credit for the elderly			Investment credit			Foreign tax credit			Contributions to charities for public-use credit			Work incentive (WIN) credit			Other tax credits			Income tax and other credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	1,010,834	205,790	3,326,392	1,922,148	255,749	427,627	2,341,515	60,645	5,609	1,895	68,544	3,590	84,396,653	140,801,196	64,329	364,329	3,590	84,329	140,801,196	64,329
Under \$2,000	11,010	2,526	31	31	11,010	2,526	11,010	2,526	11,010	2,526	11,010	2,526	11,010	2,526	11,010	2,526	11,010	2,526	11,010	2,526
\$2,000 under \$4,000	207,454	30,028	106,111	14,957	207,454	30,028	106,111	14,957	207,454	30,028	106,111	14,957	207,454	30,028	207,454	30,028	207,454	30,028	207,454	30,028
\$4,000 under \$6,000	286,861	50,550	218,813	37,697	286,861	50,550	218,813	37,697	286,861	50,550	218,813	37,697	286,861	50,550	286,861	50,550	286,861	50,550	286,861	50,550
\$6,000 under \$10,000	151,126	27,252	221,265	55,844	151,126	27,252	221,265	55,844	151,126	27,252	221,265	55,844	151,126	27,252	151,126	27,252	151,126	27,252	151,126	27,252
\$10,000 under \$14,000	63,108	17,045	243,941	83,555	63,108	17,045	243,941	83,555	63,108	17,045	243,941	83,555	63,108	17,045	63,108	17,045	63,108	17,045	63,108	17,045
\$14,000 under \$18,000	27,553	7,596	232,212	92,522	27,553	7,596	232,212	92,522	27,553	7,596	232,212	92,522	27,553	7,596	27,553	7,596	27,553	7,596	27,553	7,596
\$18,000 under \$20,000	16,372	4,743	199,688	82,779	16,372	4,743	199,688	82,779	16,372	4,743	199,688	82,779	16,372	4,743	16,372	4,743	16,372	4,743	16,372	4,743
\$20,000 under \$24,000	12,041	3,511	149,579	403,131	12,041	3,511	149,579	403,131	12,041	3,511	149,579	403,131	12,041	3,511	12,041	3,511	12,041	3,511	12,041	3,511
\$24,000 under \$30,000	15,041	4,576	286,129	184,286	15,041	4,576	286,129	184,286	15,041	4,576	286,129	184,286	15,041	4,576	15,041	4,576	15,041	4,576	15,041	4,576
\$30,000 under \$50,000	11,354	3,511	409,579	403,131	11,354	3,511	409,579	403,131	11,354	3,511	409,579	403,131	11,354	3,511	11,354	3,511	11,354	3,511	11,354	3,511
\$50,000 under \$100,000	1,583	453	256,638	318,948	1,583	453	256,638	318,948	1,583	453	256,638	318,948	1,583	453	1,583	453	1,583	453	1,583	453
\$100,000 under \$200,000	170	40	78,341	139,514	170	40	78,341	139,514	170	40	78,341	139,514	170	40	170	40	170	40	170	40
\$200,000 under \$500,000	112	22	19,920	30,717	112	22	19,920	30,717	112	22	19,920	30,717	112	22	112	22	112	22	112	22
\$500,000 under \$1,000,000	22	22	855	19,977	22	22	855	19,977	22	22	855	19,977	22	22	22	22	22	22	22	22
\$1,000,000 or more	110,906	180,353	2,911,129	1,540,898	110,906	180,353	2,911,129	1,540,898	110,906	180,353	2,911,129	1,540,898	110,906	180,353	110,906	180,353	110,906	180,353	110,906	180,353
Taxable returns, total	810,906	180,353	2,911,129	1,540,898	810,906	180,353	2,911,129	1,540,898	810,906	180,353	2,911,129	1,540,898	810,906	180,353	810,906	180,353	810,906	180,353	810,906	180,353
Under \$2,000	11,010	2,526	31	31	11,010	2,526	11,010	2,526	11,010	2,526	11,010	2,526	11,010	2,526	11,010	2,526	11,010	2,526	11,010	2,526
\$2,000 under \$4,000	207,454	30,028	106,111	14,957	207,454	30,028	106,111	14,957	207,454	30,028	106,111	14,957	207,454	30,028	207,454	30,028	207,454	30,028	207,454	30,028
\$4,000 under \$6,000	286,861	50,550	218,813	37,697	286,861	50,550	218,813	37,697	286,861	50,550	218,813	37,697	286,861	50,550	286,861	50,550	286,861	50,550	286,861	50,550
\$6,000 under \$10,000	151,126	27,252	221,265	55,844	151,126	27,252	221,265	55,844	151,126	27,252	221,265	55,844	151,126	27,252	151,126	27,252	151,126	27,252	151,126	27,252
\$10,000 under \$14,000	63,108	17,045	243,941	83,555	63,108	17,045	243,941	83,555	63,108	17,045	243,941	83,555	63,108	17,045	63,108	17,045	63,108	17,045	63,108	17,045
\$14,000 under \$18,000	27,553	7,596	232,212	92,522	27,553	7,596	232,212	92,522	27,553	7,596	232,212	92,522	27,553	7,596	27,553	7,596	27,553	7,596	27,553	7,596
\$18,000 under \$20,000	16,372	4,743	199,688	82,779	16,372	4,743	199,688	82,779	16,372	4,743	199,688	82,779	16,372	4,743	16,372	4,743	16,372	4,743	16,372	4,743
\$20,000 under \$24,000	12,041	3,511	149,579	403,131	12,041	3,511	149,579	403,131	12,041	3,511	149,579	403,131	12,041	3,511	12,041	3,511	12,041	3,511	12,041	3,511
\$24,000 under \$30,000	15,041	4,576	286,129	184,286	15,041	4,576	286,129	184,286	15,041	4,576	286,129	184,286	15,041	4,576	15,041	4,576	15,041	4,576	15,041	4,576
\$30,000 under \$50,000	11,354	3,511	409,579	403,131	11,354	3,511	409,579	403,131	11,354	3,511	409,579	403,131	11,354	3,511	11,354	3,511	11,354	3,511	11,354	3,511
\$50,000 under \$100,000	1,583	453	256,638	318,948	1,583	453	256,638	318,948	1,583	453	256,638	318,948	1,583	453	1,583	453	1,583	453	1,583	453
\$100,000 under \$200,000	170	40	78,341	139,514	170	40	78,341	139,514	170	40	78,341	139,514	170	40	170	40	170	40	170	40
\$200,000 under \$500,000	112	22	19,920	30,717	112	22	19,920	30,717	112	22	19,920	30,717	112	22	112	22	112	22	112	22
\$500,000 under \$1,000,000	22	22	855	19,977	22	22	855	19,977	22	22	855	19,977	22	22	22	22	22	22	22	22
\$1,000,000 or more	110,906	180,353	2,911,129	1,540,898	110,906	180,353	2,911,129	1,540,898	110,906	180,353	2,911,129	1,540,898	110,906	180,353	110,906	180,353	110,906	180,353	110,906	180,353
Total non taxable returns	199,928	25,440	415,263	381,240	199,928	25,440	415,263	381,240	199,928	25,440	415,263	381,240	199,928	25,440	199,928	25,440	199,928	25,440	199,928	25,440
All returns, summary	1,010,834	205,790	3,326,392	1,922,148	1,010,834	205,790	3,326,392	1,922,148	1,010,834	205,790	3,326,392	1,922,148	1,010,834	205,790	1,010,834	205,790	1,010,834	205,790	1,010,834	205,790
Under \$5,000	162,153	17,759	93,407	8,865	162,153	17,759	93,407	8,865	162,153	17,759	93,407	8,865	162,153	17,759	162,153	17,759	162,153	17,759	162,153	17,759
\$5,000 under \$10,000	511,211	99,597	484,422	102,487	511,211	99,597	484,422	102,487	511,211	99,597	484,422	102,487	511,211	99,597	511,211	99,597	511,211	99,597	511,211	99,597
\$10,000 under \$15,000	151,126	27,252	221,265	55,844	151,126	27,252	221,265	55,844	151,126	27,252	221,265	55,844	151,126	27,252	151,126	27,252	151,126	27,252	151,126	27,252
\$15,000 under \$20,000	63,205	18,529	533,313	224,512	63,205	18,529	533,313	224,512	63,205	18,529	533,313	224,512	63,205	18,529	63,205	18,529	63,205	18,529	63,205	18,529
\$20,000 or more	55,493	17,787	1,570,358	1,352,026	55,493	17,787	1,570,358	1,352,026	55,493	17,787	1,570,358	1,352,026	55,493	17,787	55,493	17,787	55,493	17,787	55,493	17,787

*Estimate should be used with caution because of the small number of sample returns on which it is based.

NOTE: Data may not add to total because of rounding.

Table 3.7—Returns With Earned Income Credit: Earned Income by Type and Credit Before and After Phaseout, by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns			Adjusted gross income less deficit	Earned income		
	Total	Joint returns	Head of households returns		Total ¹	Salaries and wages	
	(1)	(2)	(3)		(5)	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	6,472,633	3,672,718	2,362,242	30,198,416	30,209,813	6,037,552	28,010,974
No adjusted gross income	55,704	54,305	765	-467,938	127,916	37,566	76,348
\$1 under \$1,000	312,322	134,229	148,159	187,271	211,795	287,267	186,036
\$1,000 under \$2,000	538,577	251,957	212,306	829,835	843,756	503,859	810,165
\$2,000 under \$3,000	614,500	305,199	232,268	1,542,338	1,487,506	561,390	1,399,041
\$3,000 under \$4,000	745,486	373,124	321,364	2,600,329	2,495,292	682,748	2,258,147
\$4,000 under \$5,000	913,142	499,377	354,402	4,141,419	4,024,118	845,464	3,656,770
\$5,000 under \$6,000	1,063,676	639,002	374,158	5,833,100	5,757,096	996,767	5,313,843
\$6,000 under \$7,000	1,168,953	715,692	410,622	7,595,708	7,442,091	1,112,209	7,008,291
\$7,000 under \$8,000	1,060,183	699,803	328,158	7,936,366	7,820,243	1,010,282	7,302,233

Size of adjusted gross income	Earned income—Continued		Earned income credit					
	Self-employment income (net)		Before phaseout (Amount)	After phaseout		Used to offset all other taxes		
				Total (Amount)	Used to offset income tax before credits ²	Number of returns	Amount	Number of returns
	Number of returns	Amount			Number of returns	Amount		Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	938,900	2,286,389	3,018,246	1,294,830	2,555,131	241,201	704,570	118,581
No adjusted gross income	32,215	51,568	12,776	10,197	—	—	29,842	4,518
\$1 under \$1,000	34,513	25,759	21,040	20,497	—	—	22,022	2,556
\$1,000 under \$2,000	67,423	53,472	84,147	82,361	—	—	48,218	6,276
\$2,000 under \$3,000	93,068	110,841	148,481	147,746	*602	*12	77,222	12,434
\$3,000 under \$4,000	127,306	244,479	249,239	246,652	61,671	2,645	109,460	22,820
\$4,000 under \$5,000	133,096	387,966	402,023	302,618	264,008	27,418	125,410	30,332
\$5,000 under \$6,000	152,231	449,743	575,245	280,749	524,701	69,323	132,068	25,009
\$6,000 under \$7,000	149,172	441,346	743,697	170,541	820,767	100,363	101,339	12,033
\$7,000 under \$8,000	149,876	521,195	781,598	52,869	883,362	40,880	59,189	2,703

Size of adjusted gross income	Earned income credit—Continued		After phaseout—Continued					
	Refundable portion		Returns with wholly refundable earned income credit		Income tax before credits		Income tax after credits	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	(18)	(19)	(20)	(21)	(22)	(23)
Total	4,644,338	935,051	3,293,156	751,844	3,476,735	968,158	1,505,204	359,575
No adjusted gross income	48,712	5,679	26,152	4,041	*5	*2	—	—
\$1 under \$1,000	308,469	17,941	290,300	17,244	—	—	—	—
\$1,000 under \$2,000	535,344	76,685	490,359	74,291	—	—	—	—
\$2,000 under \$3,000	611,948	135,300	536,946	129,747	*120	*109	—	—
\$3,000 under \$4,000	738,086	221,188	576,641	192,030	162,561	9,502	—	—
\$4,000 under \$5,000	859,171	244,968	536,102	180,458	450,285	59,810	*297	*50
\$5,000 under \$6,000	850,356	166,418	435,928	105,759	812,479	149,847	113,810	8,748
\$6,000 under \$7,000	514,681	57,586	273,094	40,754	1,050,613	321,920	565,691	96,475
\$7,000 under \$8,000	177,371	9,286	127,634	7,529	967,672	427,968	824,406	254,302

*Estimate should be used with caution because of the small number of sample returns on which it is based.

¹This amount has been reduced by sick-pay exclusions amounting to \$87,431,000.²Defined as income tax before credits minus all credits except the earned income credit.

NOTE: Detail may not add to total because of rounding.

Table 3.8—Returns With Tax Preferences: Selected Sources of Income, Tax Items, Tax Preferences, and Computation of Additional Tax for Tax Preferences by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Business and profession, net profit less loss		Farm net profit less loss		One-half net long-term capital gain in excess of any short-term capital loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	305,495	23,293,863	187,723	6,518,009	87,571	1,104,513	42,949	-671,826	267,508	8,661,128
No adjusted gross income	9,840	-1,367,933	5,574	217,503	5,828	-185,812	2,843	-159,184	8,372	387,466
\$1 under \$10,000	8,925	57,077	7,423	132,402	2,833	-3,833	1,944	-46,441	7,144	125,429
\$10,000 under \$15,000	11,982	142,988	5,184	51,511	2,721	-6,668	1,948	-42,263	11,867	185,896
\$15,000 under \$20,000	19,080	325,994	8,392	132,981	5,645	5,531	4,422	-68,664	17,063	263,828
\$20,000 under \$30,000	40,606	1,024,145	24,048	430,629	9,414	73,505	3,795	-64,173	34,885	545,388
\$30,000 under \$50,000	86,732	2,704,724	42,109	964,580	19,363	140,662	8,754	-72,127	63,331	1,160,589
\$50,000 under \$100,000	83,233	5,885,905	57,054	2,284,063	23,687	393,862	10,075	-57,492	72,094	1,805,598
\$100,000 under \$200,000	43,300	5,873,599	32,517	2,259,637	12,357	324,436	5,251	-63,172	38,115	1,486,942
\$200,000 under \$500,000	16,121	4,683,125	12,574	1,436,302	4,738	180,336	2,274	-53,056	13,518	1,236,877
\$500,000 under \$1,000,000	2,655	1,785,781	2,047	357,165	836	40,036	451	-28,340	2,246	659,365
\$1,000,000 or more	1,011	2,178,388	801	232,236	349	142,458	192	-18,914	673	853,648

Size of adjusted gross income	Sales of capital assets, net gain		Dividends in adjusted gross income		Interest received		Rent net income less loss		Royalty net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	287,894	8,681,493	186,062	4,002,807	289,257	2,818,458	133,776	-115,709	37,963	731,896
No adjusted gross income	8,618	406,875	4,428	86,638	8,566	106,953	5,488	-127,801	1,009	8,298
\$1 under \$10,000	7,296	129,614	3,600	10,160	7,255	36,271	2,106	-15,260	550	-262
\$10,000 under \$15,000	11,978	186,671	5,262	17,444	10,286	33,959	5,881	-66,787	112	4,579
\$15,000 under \$20,000	18,849	265,807	5,051	24,859	17,902	57,813	8,411	-21,146	2,268	10,691
\$20,000 under \$30,000	35,578	550,737	16,234	51,158	35,725	120,481	12,056	-57,013	3,662	19,646
\$30,000 under \$50,000	66,898	1,177,830	37,893	189,301	66,737	431,363	32,996	6,493	8,574	67,174
\$50,000 under \$100,000	78,888	1,852,922	59,501	738,779	81,317	781,665	37,390	19,544	11,546	139,591
\$100,000 under \$200,000	41,005	1,538,528	36,155	884,742	42,057	589,543	20,431	70,507	7,644	181,405
\$200,000 under \$500,000	15,438	1,279,113	14,406	1,011,551	15,803	401,671	8,018	56,694	3,602	154,242
\$500,000 under \$1,000,000	2,577	822,698	2,478	482,039	2,611	141,137	1,378	17,457	695	75,739
\$1,000,000 or more	989	870,888	654	526,098	988	137,564	521	1,603	301	90,983

Size of adjusted gross income	Itemized deductions						Number of returns with no taxable income	Income subject to tax	
	Total		Contributions		Interest paid			Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	239,825	5,892,518	227,199	1,548,581	194,541	1,586,970	24,108	281,387	17,429,280
No adjusted gross income	—	—	—	—	—	—	9,840	—	—
\$1 under \$10,000	5,576	56,103	4,835	3,006	5,384	—	6,823	2,112	7,088
\$10,000 under \$15,000	8,825	81,795	6,391	8,672	5,791	32,071	2,477	9,505	38,182
\$15,000 under \$20,000	8,185	56,331	7,739	11,248	4,591	13,914	528	18,552	194,627
\$20,000 under \$30,000	23,591	211,660	22,503	29,193	21,795	83,967	2,138	38,488	649,027
\$30,000 under \$50,000	54,237	524,868	50,493	65,080	43,730	141,700	815	67,817	1,846,449
\$50,000 under \$100,000	77,373	1,424,932	74,762	285,769	62,359	405,202	896	82,337	4,090,569
\$100,000 under \$200,000	42,276	1,346,887	41,251	395,501	34,804	404,765	419	42,881	4,294,296
\$200,000 under \$500,000	15,924	1,145,424	15,656	363,985	13,105	279,716	131	15,990	3,426,394
\$500,000 under \$1,000,000	2,833	475,526	2,587	181,130	2,159	104,585	33	2,822	1,283,003
\$1,000,000 or more	1,005	566,972	991	275,187	823	96,843	8	1,003	1,599,645

Footnotes at end of table

Table 3.8—Returns With Tax Preferences: Selected Sources of Income, Tax Items, Tax Preferences, and Computation of Additional Tax for Tax Preferences by Size of Adjusted Gross Income—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Income tax before credits		Income tax after credits		Total tax preferences	Computation of additional tax for tax preferences			
	Number of returns	Amount	Number of returns	Amount		Itemized deductions tax preference		Capital gains tax preference	
						Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Total	262,699	7,823,332	271,725	7,515,311	11,518,314	26,246	343,805	267,508	8,561,126
No adjusted gross income	11	121	75	118	584,382	—	—	8,372	387,466
\$1 under \$10,000	3,410	1,578	1,803	378	158,637	4,782	10,928	7,144	125,429
\$10,000 under \$15,000	9,505	6,579	6,182	3,882	210,266	4,726	8,657	11,867	185,896
\$15,000 under \$20,000	18,555	39,136	17,548	33,023	347,998	971	3,294	17,063	263,928
\$20,000 under \$30,000	36,468	143,936	37,049	127,448	648,448	2,647	22,962	34,985	545,388
\$30,000 under \$50,000	67,917	494,783	66,302	465,948	1,375,262	3,095	21,860	63,331	1,160,589
\$50,000 under \$100,000	82,337	1,467,527	81,051	1,397,902	2,338,272	5,679	64,818	72,094	1,805,598
\$100,000 under \$200,000	42,881	1,947,680	42,509	1,877,086	2,096,585	2,620	69,994	36,115	1,486,942
\$200,000 under \$500,000	15,990	1,873,516	15,871	1,821,696	1,795,217	1,312	64,044	13,518	1,236,877
\$500,000 under \$1,000,000	2,622	792,486	2,611	768,658	854,429	287	31,994	2,246	609,365
\$1,000,000 or more	1,003	1,055,978	994	1,018,972	1,109,806	117	45,054	873	853,648

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued							
	Other tax preferences		Exclusion					
			Total		Standard exclusion		Exclusion due to all taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Total	114,350	2,514,583	305,495	4,507,588	220,054	2,062,203	85,861	2,445,386
No adjusted gross income	5,072	196,826	9,840	87,867	8,836	87,747	**13	**157
\$1 under \$10,000	1,453	22,280	6,935	75,736	8,935	75,736	—	—
\$10,000 under \$15,000	3,503	15,713	11,982	103,942	11,982	103,942	—	—
\$15,000 under \$20,000	5,900	80,776	19,080	173,743	19,079	173,707	—	—
\$20,000 under \$30,000	9,499	80,097	40,606	379,059	40,606	378,059	—	—
\$30,000 under \$50,000	18,346	192,813	68,732	646,820	68,731	646,796	*18	*24
\$50,000 under \$100,000	34,463	467,856	83,233	859,311	55,347	527,350	28,120	331,961
\$100,000 under \$200,000	23,793	539,649	43,300	816,434	4,772	49,704	38,657	766,730
\$200,000 under \$500,000	10,161	494,296	16,121	684,098	652	6,827	15,490	677,271
\$500,000 under \$1,000,000	1,745	213,071	2,655	294,317	89	1,080	2,576	293,237
\$1,000,000 or more	715	211,106	1,011	376,251	25	255	967	376,006

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued							
	Exclusion—Continued		Tax preferences subject to tax				Additional tax for tax preferences	
			Exclusion due to income tax after credits		Tentative tax on preferences			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Total	85,842	2,437,358	252,161	7,011,722	251,850	1,049,355	246,735	1,000,274
No adjusted gross income	—	—	9,060	486,524	8,060	72,261	6,531	38,727
\$1 under \$10,000	—	—	7,035	82,902	7,035	12,432	6,799	11,221
\$10,000 under \$15,000	—	—	9,169	106,324	8,948	15,771	10,320	14,668
\$15,000 under \$20,000	—	—	16,490	174,255	16,490	26,130	15,476	26,101
\$20,000 under \$30,000	—	—	36,002	269,388	36,002	40,333	34,590	39,927
\$30,000 under \$50,000	*18	*16	62,339	728,442	62,339	109,212	62,252	107,935
\$50,000 under \$100,000	28,120	329,864	71,817	1,478,960	71,751	220,768	70,861	216,413
\$100,000 under \$200,000	36,857	764,355	28,823	1,280,150	28,692	191,922	28,655	189,137
\$200,000 under \$500,000	15,487	675,595	9,060	1,111,119	9,049	196,557	8,894	164,805
\$500,000 under \$1,000,000	2,575	292,456	1,630	560,112	1,628	83,837	1,815	82,829
\$1,000,000 or more	965	375,073	656	733,546	656	110,032	652	108,511

*Estimate should be used with caution because of the small number of sample returns on which it is based

**Identities (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class

NOTE: Detail may not add to total because of rounding

Table 3.9—All Returns: Tax Liability and Taxpayments by Size of Adjusted Gross Income

Size of adjusted gross income	Total income tax			Income tax after credits			Additional tax for tax preferences			Total			Other taxes		
	Total income tax			Income tax after credits			Additional tax for tax preferences			Total			Other taxes		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	64,670,389	145,744,802	64,421,387	141,801,470	64,396,653	140,601,196	246,735	1,000,273	7,581,324	4,065,912	599,949	203,716			
Under \$2,000	10,040,947	488,994	112,321	44,419	64,329	4,048	7,956	40,371	465,508	81,261	37,801	16,575			
\$2,000 under \$4,000	9,950,096	4,312,727	1,996,640	1,846,303	6,033,139	1,846,472	1,497	1,831	2,837,879	202,879	22,827	5,807			
\$4,000 under \$6,000	8,212,258	7,700,059	3,789,034	3,555,038	7,092,386	3,551,767	1,266	1,271	6,646,656	239,737	23,175	5,617			
\$6,000 under \$8,000	7,046,340	6,834,743	3,453,492	3,194,279	6,731,178	3,194,279	1,266	1,271	6,646,656	239,737	23,175	5,617			
\$8,000 under \$10,000	6,130,354	6,060,071	3,036,614	2,836,628	5,894,048	2,836,628	1,266	1,271	5,894,048	239,737	23,175	5,617			
\$10,000 under \$12,000	5,665,108	5,619,629	2,765,642	2,747,782	5,612,332	2,747,782	1,266	1,271	5,612,332	239,737	23,175	5,617			
\$12,000 under \$14,000	5,181,629	5,181,629	2,476,542	2,476,542	5,181,629	2,476,542	1,266	1,271	5,181,629	239,737	23,175	5,617			
\$14,000 under \$16,000	4,691,655	4,691,655	2,222,222	2,222,222	4,691,655	2,222,222	1,266	1,271	4,691,655	239,737	23,175	5,617			
\$16,000 under \$18,000	4,181,655	4,181,655	1,966,144	1,966,144	4,181,655	1,966,144	1,266	1,271	4,181,655	239,737	23,175	5,617			
\$18,000 under \$20,000	3,662,777	3,662,777	1,733,333	1,733,333	3,662,777	1,733,333	1,266	1,271	3,662,777	239,737	23,175	5,617			
\$20,000 under \$25,000	3,152,819	3,152,819	1,528,125	1,528,125	3,152,819	1,528,125	1,266	1,271	3,152,819	239,737	23,175	5,617			
\$25,000 under \$30,000	2,642,819	2,642,819	1,281,250	1,281,250	2,642,819	1,281,250	1,266	1,271	2,642,819	239,737	23,175	5,617			
\$30,000 under \$35,000	2,132,819	2,132,819	1,041,667	1,041,667	2,132,819	1,041,667	1,266	1,271	2,132,819	239,737	23,175	5,617			
\$35,000 under \$40,000	1,622,819	1,622,819	791,667	791,667	1,622,819	791,667	1,266	1,271	1,622,819	239,737	23,175	5,617			
\$40,000 under \$45,000	1,112,819	1,112,819	551,667	551,667	1,112,819	551,667	1,266	1,271	1,112,819	239,737	23,175	5,617			
\$45,000 under \$50,000	602,819	602,819	301,667	301,667	602,819	301,667	1,266	1,271	602,819	239,737	23,175	5,617			
\$50,000 under \$100,000	94,024	184,782	47,012	94,024	184,782	47,012	1,266	1,271	94,024	239,737	23,175	5,617			
\$100,000 under \$200,000	3,977	1,271,268	1,271,268	1,271,268	3,977	1,271,268	1,266	1,271	3,977	239,737	23,175	5,617			
\$200,000 under \$500,000	387	1,271,268	1,271,268	1,271,268	387	1,271,268	1,266	1,271	387	239,737	23,175	5,617			
\$500,000 under \$1,000,000	1,357	1,457,754	1,355	1,457,754	1,357	1,457,754	1,266	1,271	1,357	239,737	23,175	5,617			
\$1,000,000 or more	64,421,387	145,744,802	64,421,387	141,801,470	64,396,653	140,601,196	246,735	1,000,273	7,581,324	4,065,912	599,949	203,716			
Taxable returns, total	64,421,387	145,744,802	64,421,387	141,801,470	64,396,653	140,601,196	246,735	1,000,273	7,581,324	4,065,912	599,949	203,716			
Under \$2,000	3,411,385	365,527	71,565	24,419	64,329	4,048	7,956	40,371	465,508	81,261	37,801	16,575			
\$2,000 under \$4,000	3,404,644	3,404,644	1,527,527	1,527,527	3,404,644	1,527,527	1,266	1,271	3,404,644	239,737	23,175	5,617			
\$4,000 under \$6,000	6,056,604	6,056,604	2,799,544	2,799,544	6,056,604	2,799,544	1,266	1,271	6,056,604	239,737	23,175	5,617			
\$6,000 under \$8,000	7,093,345	7,093,345	3,453,492	3,453,492	7,093,345	3,453,492	1,266	1,271	7,093,345	239,737	23,175	5,617			
\$8,000 under \$10,000	6,006,275	6,006,275	3,036,614	3,036,614	6,006,275	3,036,614	1,266	1,271	6,006,275	239,737	23,175	5,617			
\$10,000 under \$12,000	5,619,138	5,619,138	2,747,782	2,747,782	5,619,138	2,747,782	1,266	1,271	5,619,138	239,737	23,175	5,617			
\$12,000 under \$14,000	5,181,629	5,181,629	2,476,542	2,476,542	5,181,629	2,476,542	1,266	1,271	5,181,629	239,737	23,175	5,617			
\$14,000 under \$16,000	4,691,655	4,691,655	2,222,222	2,222,222	4,691,655	2,222,222	1,266	1,271	4,691,655	239,737	23,175	5,617			
\$16,000 under \$18,000	4,181,655	4,181,655	1,966,144	1,966,144	4,181,655	1,966,144	1,266	1,271	4,181,655	239,737	23,175	5,617			
\$18,000 under \$20,000	3,662,777	3,662,777	1,733,333	1,733,333	3,662,777	1,733,333	1,266	1,271	3,662,777	239,737	23,175	5,617			
\$20,000 under \$25,000	3,152,819	3,152,819	1,528,125	1,528,125	3,152,819	1,528,125	1,266	1,271	3,152,819	239,737	23,175	5,617			
\$25,000 under \$30,000	2,642,819	2,642,819	1,281,250	1,281,250	2,642,819	1,281,250	1,266	1,271	2,642,819	239,737	23,175	5,617			
\$30,000 under \$35,000	2,132,819	2,132,819	1,041,667	1,041,667	2,132,819	1,041,667	1,266	1,271	2,132,819	239,737	23,175	5,617			
\$35,000 under \$40,000	1,622,819	1,622,819	791,667	791,667	1,622,819	791,667	1,266	1,271	1,622,819	239,737	23,175	5,617			
\$40,000 under \$45,000	1,112,819	1,112,819	551,667	551,667	1,112,819	551,667	1,266	1,271	1,112,819	239,737	23,175	5,617			
\$45,000 under \$50,000	602,819	602,819	301,667	301,667	602,819	301,667	1,266	1,271	602,819	239,737	23,175	5,617			
\$50,000 under \$100,000	94,024	184,782	47,012	94,024	184,782	47,012	1,266	1,271	94,024	239,737	23,175	5,617			
\$100,000 under \$200,000	3,977	1,271,268	1,271,268	1,271,268	3,977	1,271,268	1,266	1,271	3,977	239,737	23,175	5,617			
\$200,000 under \$500,000	387	1,271,268	1,271,268	1,271,268	387	1,271,268	1,266	1,271	387	239,737	23,175	5,617			
\$500,000 under \$1,000,000	1,357	1,457,754	1,355	1,457,754	1,357	1,457,754	1,266	1,271	1,357	239,737	23,175	5,617			
\$1,000,000 or more	64,421,387	145,744,802	64,421,387	141,801,470	64,396,653	140,601,196	246,735	1,000,273	7,581,324	4,065,912	599,949	203,716			
Non-taxable returns	64,421,387	145,744,802	64,421,387	141,801,470	64,396,653	140,601,196	246,735	1,000,273	7,581,324	4,065,912	599,949	203,716			
Under \$2,000	3,411,385	365,527	71,565	24,419	64,329	4,048	7,956	40,371	465,508	81,261	37,801	16,575			
\$2,000 under \$4,000	3,404,644	3,404,644	1,527,527	1,527,527	3,404,644	1,527,527	1,266	1,271	3,404,644	239,737	23,175	5,617			
\$4,000 under \$6,000	6,056,604	6,056,604	2,799,544	2,799,544	6,056,604	2,799,544	1,266	1,271	6,056,604	239,737	23,175	5,617			
\$6,000 under \$8,000	7,093,345	7,093,345	3,453,492	3,453,492	7,093,345	3,453,492	1,266	1,271	7,093,345	239,737	23,175	5,617			
\$8,000 under \$10,000	6,006,275	6,006,275	3,036,614	3,036,614	6,006,275	3,036,614	1,266	1,271	6,006,275	239,737	23,175	5,617			
\$10,000 under \$12,000	5,619,138	5,619,138	2,747,782	2,747,782	5,619,138	2,747,782	1,266	1,271	5,619,138	239,737	23,175	5,617			
\$12,000 under \$14,000	5,181,629	5,181,629	2,476,542	2,476,542	5,181,629	2,476,542	1,266	1,271	5,181,629	239,737	23,175	5,617			
\$14,000 under \$16,000	4,691,655	4,691,655	2,222,222	2,222,222	4,691,655	2,222,222	1,266	1,271	4,691,655	239,737	23,175	5,617			
\$16,000 under \$18,000	4,181,655	4,181,655	1,966,144	1,966,144	4,181,655	1,966,144	1,266	1,271	4,181,655	239,737	23,175	5,617			
\$18,000 under \$20,000	3,662,777	3,662,777	1,733,333	1,733,333	3,662,777	1,733,333	1,266	1,271	3,662,777	239,737	23,175	5,617			
\$20,000 under \$25,000	3,152,819	3,152,819	1,528,125	1,528,125	3,152,819	1,528,125	1,266	1,271	3,152,819	239,737	23,175	5,617			
\$25,000 under \$30,000	2,642,819	2,642,819	1,281,250	1,281,250	2,642,819	1,281,250	1,266	1,271	2,642,819	239,737	23,175	5,617			
\$30,000 under \$35,000	2,132,819	2,132,819	1,041,667	1,041,667	2,132,819	1,041,667	1,266	1,271	2,132,819	239,737	23,175	5,617			
\$35,000 under \$40,000	1,622,819	1,622,819	791,667	791,667	1,622,819	791,667	1,266	1,271	1,622,819	239,737	23,175	5,617			
\$40,000 under \$45,000	1,112,819	1,112,819	551,667	551,667	1,112,819	551,667	1,266	1,271	1,112,819	239,737	23,175	5,617			
\$45,000 under \$50,000	602,819	602,819	301,667	301,667	602,819	301,667	1,266	1,271	602,819	239,737	23,175	5,617			
\$50,000 under \$100,000	94,024	184,782	47,012	94,024	184,782	47,012	1,266	1,271	94,024	239,737	23,175	5,617			
\$100,000 under \$200,000	3,977	1,271,2													

Table 3.9—All Returns: Tax Liability and Taxpayments by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Earned income credit, refundable portion				Tax overpayment				Tax due at time of filing				Balance due after remittance			
	Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount	
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns, total	4,644,338	935,050	84,976,027	31,304,595	63,016,071	29,102,152	5,531,755	2,112,443	18,300,514	17,403,626	15,396,349	15,590,115	2,759,246	1,533,513		
Under \$2,000	889,256	105,295	9,339,845	3,338,645	9,339,845	996,295	301,525	95,153	80,175	80,175	80,175	371,224	13,545	15,556		
\$2,000 under \$4,000	1,350,044	395,688	7,747,994	2,154,841	7,747,994	2,119,799	130,072	56,739	87,116	87,116	87,116	371,224	35,571	43,723		
\$4,000 under \$6,000	1,709,527	411,385	7,237,627	2,555,693	7,087,547	2,505,969	201,347	43,729	1,387,257	235,688	1,093,760	189,705	264,010	45,984		
\$6,000 under \$8,000	692,523	86,072	5,701,701	1,540,615	5,541,670	2,545,889	325,165	86,746	1,214,564	353,693	1,126,633	285,520	314,574	59,148		
\$8,000 under \$10,000	—	—	1,798,271	2,648,055	5,541,670	2,545,889	325,165	86,746	1,214,564	353,693	1,126,633	285,520	314,574	59,148		
\$10,000 under \$12,000	—	—	4,950,231	2,201,230	4,780,952	2,211,151	21,404	90,069	1,167,580	536,013	1,002,976	395,705	263,391	94,452		
\$12,000 under \$14,000	—	—	4,536,033	2,340,265	4,402,548	2,274,637	17,317	74,627	1,139,541	536,013	1,002,976	440,475	219,836	88,459		
\$14,000 under \$16,000	—	—	4,169,001	2,374,828	4,057,862	2,298,329	14,668	85,569	1,097,207	510,940	960,191	435,222	194,680	75,718		
\$16,000 under \$18,000	—	—	3,607,632	2,228,952	3,489,386	2,151,632	17,462	85,299	1,090,442	407,688	960,191	532,454	153,902	75,233		
\$18,000 under \$20,000	—	—	3,180,275	1,961,542	3,068,618	1,868,618	24,535	105,664	1,090,442	382,765	666,376	482,564	138,660	61,485		
\$20,000 under \$25,000	—	—	2,446,453	1,355,765	2,289,513	1,321,827	19,277	133,937	1,260,279	1,386,248	2,061,715	1,251,849	243,974	138,397		
\$25,000 under \$30,000	—	—	2,142,134	1,306,006	2,014,945	1,174,110	153,669	143,696	1,484,881	1,324,177	1,406,860	1,181,604	178,253	142,573		
\$30,000 under \$50,000	—	—	1,741,073	2,376,949	1,567,086	2,027,405	224,314	349,544	1,891,244	1,833,811	1,833,811	3,213,310	228,995	229,290		
\$50,000 under \$100,000	—	—	320,275	1,061,542	215,421	655,960	130,873	405,933	826,790	3,892,765	666,376	3,163,172	69,564	216,613		
\$100,000 under \$200,000	—	—	9,182	157,312	3,443	18,658	6,801	105,964	27,016	1,128,656	26,454	1,081,160	2,019	41,495		
\$200,000 under \$500,000	—	—	1,047	41,904	296	9,538	873	32,366	2,977	404,259	2,914	330,053	232	11,306		
\$500,000 under \$1,000,000	—	—	383	42,457	116	6,067	306	34,390	966	572,105	946	527,226	81	4,879		
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Taxable returns, total	46,496,090	267,70,692	46,756,372	24,919,406	46,756,372	24,919,406	1,903,286	1,903,286	15,699,949	17,185,744	14,487,886	15,705,547	2,584,118	1,492,198		
Under \$2,000	3,335,071	395,618	18,515,118	6,521,518	18,515,118	6,521,518	1,311,717	7,864	612,079	59,014	50,122	104,724	3,402	4,402		
\$2,000 under \$4,000	5,024,760	1,381,308	28,567,940	9,912,144	28,567,940	9,912,144	1,381,308	19,716	1,065,604	196,063	530,915	160,875	214,220	35,188		
\$4,000 under \$6,000	6,558,365	2,231,601	30,567,518	10,567,518	30,567,518	10,567,518	2,231,601	40,854	2,284,265	394,265	1,044,305	398,776	296,355	64,719		
\$6,000 under \$8,000	4,658,051	2,209,027	22,907,027	4,697,961	22,907,027	4,697,961	2,209,027	79,341	1,721,740	394,265	1,044,305	398,776	296,355	64,719		
\$8,000 under \$10,000	—	—	4,950,231	2,201,230	4,780,952	2,211,151	21,404	90,069	1,167,580	536,013	1,002,976	395,705	263,391	94,452		
\$10,000 under \$12,000	—	—	4,536,033	2,340,265	4,402,548	2,274,637	17,317	74,627	1,139,541	536,013	1,002,976	440,475	219,836	88,459		
\$12,000 under \$14,000	—	—	4,169,001	2,374,828	4,057,862	2,298,329	14,668	85,569	1,097,207	510,940	960,191	435,222	194,680	75,718		
\$14,000 under \$16,000	—	—	3,607,632	2,228,952	3,489,386	2,151,632	17,462	85,299	1,090,442	407,688	960,191	532,454	153,902	75,233		
\$16,000 under \$18,000	—	—	3,180,275	1,961,542	3,068,618	1,868,618	24,535	105,664	1,090,442	382,765	666,376	482,564	138,660	61,485		
\$18,000 under \$20,000	—	—	2,446,453	1,355,765	2,289,513	1,321,827	19,277	133,937	1,260,279	1,386,248	2,061,715	1,251,849	243,974	138,397		
\$20,000 under \$25,000	—	—	2,142,134	1,306,006	2,014,945	1,174,110	153,669	143,696	1,484,881	1,324,177	1,406,860	1,181,604	178,253	142,573		
\$25,000 under \$30,000	—	—	1,741,073	2,376,949	1,567,086	2,027,405	224,314	349,544	1,891,244	1,833,811	1,833,811	3,213,310	228,995	229,290		
\$30,000 under \$50,000	—	—	320,275	1,061,542	215,421	655,960	130,873	405,933	826,790	3,892,765	666,376	3,163,172	69,564	216,613		
\$50,000 under \$100,000	—	—	9,182	157,312	3,443	18,658	6,801	105,964	27,016	1,128,656	26,454	1,081,160	2,019	41,495		
\$100,000 under \$200,000	—	—	1,047	41,904	296	9,538	873	32,366	2,977	404,259	2,914	330,053	232	11,306		
\$200,000 under \$500,000	—	—	383	42,457	116	6,067	306	34,390	966	572,105	946	527,226	81	4,879		
\$500,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Total nonrefundable returns	4,644,338	935,050	84,976,027	31,304,595	63,016,071	29,102,152	5,531,755	2,112,443	18,300,514	17,403,626	15,396,349	15,590,115	2,759,246	1,533,513		
All returns, summary	3,011,201	701,781	19,170,964	4,438,270	19,170,964	4,438,270	1,168,889	300,274	1,168,889	287,884	928,483	246,589	169,126	41,315		
Under \$5,000	1,350,044	395,688	7,747,994	2,154,841	7,747,994	2,119,799	130,072	56,739	87,116	87,116	87,116	371,224	13,545	15,556		
\$5,000 under \$10,000	1,709,527	411,385	7,237,627	2,555,693	7,087,547	2,505,969	201,347	43,729	1,387,257	235,688	1,093,760	189,705	264,010	45,984		
\$10,000 under \$15,000	692,523	86,072	5,701,701	1,540,615	5,541,670	2,545,889	325,165	86,746	1,214,564	353,693	1,126,633	285,520	314,574	59,148		
\$15,000 under \$20,000	—	—	4,950,231	2,201,230	4,780,952	2,211,151	21,404	90,069	1,167,580	536,013	1,002,976	395,705	263,391	94,452		
\$20,000 or more	—	—	4,536,033	2,340,265	4,402,548	2,274,637	17,317	74,627	1,139,541	536,013	1,002,976	440,475	219,836	88,459		
Total	4,644,338	935,050	84,976,027	31,304,595	63,016,071	29,102,152	5,531,755	2,112,443	18,300,514	17,403,626	15,396,349	15,590,115	2,759,246	1,533,513		

* Figures should be used with caution because of the small number of sample returns on which it is based.

** Figures are based on the sample returns for which data were obtained because of the small number of sample returns in which they were based and (b) continued frequencies or amounts that include data thus deleted from another size class.

† Less than \$500.

NOTE: Cells may not add to total because of rounding.

Table 3.10—Returns With Tax Due at Time of Filing: Tax Due by Size

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of tax due	Number of returns	Total tax liability	Tax due at time of filing	Tax withheld	
				Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)
Total	16,930,514	84,407,132	17,483,626	11,999,234	32,460,715
\$1 under \$25	1,135,313	1,622,629	13,653	626,501	1,389,498
\$25 under \$50	1,202,268	1,618,020	43,699	814,415	1,376,224
\$50 under \$75	1,006,221	1,456,412	61,921	849,589	1,205,403
\$75 under \$100	842,422	1,273,944	72,890	568,877	1,143,873
\$100 under \$125	755,298	1,276,617	84,374	551,900	1,058,624
\$125 under \$150	718,468	1,278,494	97,798	480,744	1,009,753
\$150 under \$200	1,209,316	2,301,228	210,685	849,633	1,799,210
\$200 under \$300	1,928,115	4,103,592	478,118	1,381,704	3,083,622
\$300 under \$400	1,258,814	3,324,960	436,420	933,755	2,383,042
\$400 under \$500	976,425	2,803,318	436,730	702,266	1,965,108
\$500 under \$1,000	2,806,193	9,135,600	1,845,637	1,816,072	5,653,399
\$1,000 under \$1,500	1,055,585	4,884,650	1,286,749	860,844	2,565,884
\$1,500 or more	2,232,074	29,226,769	12,414,754	1,162,834	7,816,774

Size of tax due	Estimated tax payments		All other taxpayments ¹	
	Number of returns	Amount	Number of returns	Amount
	(6)	(7)	(8)	(9)
Total	3,943,956	13,798,268	1,378,083	664,521
\$1 under \$25	202,612	193,626	38,340	25,851
\$25 under \$50	199,679	187,530	48,801	10,566
\$50 under \$75	177,902	176,177	51,189	12,911
\$75 under \$100	131,071	148,744	51,505	8,538
\$100 under \$125	119,880	127,154	26,293	6,464
\$125 under \$150	140,329	165,037	30,533	6,906
\$150 under \$200	196,966	280,077	79,889	11,257
\$200 under \$300	344,002	505,955	89,716	25,697
\$300 under \$400	271,302	483,197	75,120	22,300
\$400 under \$500	205,238	378,053	57,719	23,426
\$500 under \$1,000	678,043	1,564,585	260,173	71,779
\$1,000 under \$1,500	317,323	985,006	132,801	48,910
\$1,500 or more	959,709	8,605,126	436,204	390,115

¹Comprised of tax paid with request for extension of filing time, excess social security tax withheld, credit for Federal tax on nonhighway-use gasoline and other taxpayments.
NOTE: Detail may not add to total because of rounding

Table 3.11—Returns With Tax Overpayment: Tax Overpayment by Size

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of tax overpayment	Number of returns	Total tax liability	Overpayment					
			Total	Refund		Credit on 1977 estimated tax		
				Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Total	64,878,027	\$1,160,581	21,304,595	63,019,071	29,192,152	2,531,755	2,112,443	
\$1 under \$25	2,779,452	1,707,030	34,330	2,847,157	32,646	140,355	1,684	
\$25 under \$50	2,989,408	1,697,624	99,009	2,580,299	84,155	133,082	4,954	
\$50 under \$75	2,827,920	1,645,537	162,799	2,512,140	155,685	117,206	7,134	
\$75 under \$100	2,458,890	1,817,925	213,784	2,382,823	205,144	100,582	8,640	
\$100 under \$125	2,480,712	1,942,901	277,373	2,384,606	265,513	112,265	11,860	
\$125 under \$150	2,552,807	2,071,854	351,275	2,459,685	336,861	106,877	14,384	
\$150 under \$200	5,069,438	4,200,465	883,676	4,925,587	856,166	198,739	27,781	
\$200 under \$300	10,532,655	8,805,815	2,630,656	10,323,181	2,573,521	247,853	57,136	
\$300 under \$400	8,336,452	8,525,412	2,882,635	8,156,635	2,822,622	220,284	70,013	
\$400 under \$500	5,111,062	7,632,390	2,722,569	6,009,054	2,667,310	140,190	55,279	
\$500 under \$1,000	13,039,159	19,749,596	9,058,190	12,734,025	9,792,427	440,142	265,763	
\$1,000 under \$1,500	3,576,687	8,104,024	4,415,951	3,553,977	4,224,588	194,832	191,363	
\$1,500 or more	2,821,587	12,260,507	7,562,078	2,389,802	6,185,514	411,348	1,396,562	

Size of tax overpayment	Tax withheld		Estimated tax payments		All other taxpayments ¹	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)
Total	81,861,044	\$9,575,415	5,861,567	10,830,751	2,369,274	1,124,259
\$1 under \$25	2,548,775	1,518,458	218,061	195,968	77,318	26,207
\$25 under \$50	2,404,849	1,590,000	221,212	188,189	72,004	14,474
\$50 under \$75	2,356,006	1,753,355	229,138	231,704	60,939	17,639
\$75 under \$100	2,264,528	1,839,574	158,080	172,548	59,241	9,841
\$100 under \$125	2,300,341	2,024,735	186,162	179,409	59,742	8,531
\$125 under \$150	2,389,487	2,167,869	198,569	206,560	53,640	14,973
\$150 under \$200	4,846,877	4,718,864	279,690	319,036	86,558	23,405
\$200 under \$300	10,102,274	11,510,963	429,592	573,223	169,694	38,921
\$300 under \$400	8,038,702	10,721,912	332,368	484,867	145,217	30,478
\$400 under \$500	5,962,813	9,764,629	231,448	406,636	143,849	35,439
\$500 under \$1,000	12,710,011	26,732,223	650,220	1,511,834	563,163	118,443
\$1,000 under \$1,500	3,544,584	11,473,210	266,039	618,877	365,578	105,019
\$1,500 or more	2,370,197	13,700,204	511,968	5,438,772	492,231	579,888

¹Composed of tax paid with request for extension of filing time, excess social security tax withheld, credit for Federal tax on nonhighway-use gasoline, and other taxpayments
NOTE: Detail may not add to total because of rounding

Table 3.12—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Tax at Which Tax was Computed

All figures are estimates based on samples—money amounts are in thousands of dollars

Tax ratio classes		Classified by the highest marginal rate at which tax was computed						Income tax after credits				Income tax at which tax was computed	
		Income subject to tax		Tax generated		Total		As a percent of—					
		At all marginal rates	At all marginal rates	At all marginal rates	At all marginal rates	At all marginal rates	Adjusted gross income	Income subject to tax	Number of returns	Income taxed at rate	Income tax generated at rate		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
All Returns													
Total	68,710,772	1,028,144,607	670,866,818	153,461,227	26,392,197	140,800,208	13.7	21.0	68,716,772	670,866,818	153,461,227		
14 percent	4,061,339	18,842,881	1,559,556	218,238	218,338	28,952	0.2	8.9	68,716,772	670,866,818	153,461,227		
15 percent	1,000,000	4,061,339	1,559,556	218,238	218,338	28,952	0.2	8.9	68,716,772	670,866,818	153,461,227		
16 percent	3,800,962	22,471,895	7,960,923	1,510,293	1,510,393	58,124	2.6	8.4	68,716,772	670,866,818	153,461,227		
17 percent	3,031,991	21,323,049	8,956,221	1,771,468	1,771,568	65,199	4.5	11.4	68,716,772	670,866,818	153,461,227		
18 percent	971,477	6,872,035	2,917,140	974,166	974,266	36,179	3.8	9.9	68,716,772	670,866,818	153,461,227		
19 percent	13,844,280	129,460,162	6,251,220	22,884,128	4,192,185	122,894	7.2	13.8	68,716,772	670,866,818	153,461,227		
20 percent	9,959,282	91,543,937	4,626,650	16,515,252	2,925,252	86,252	6.2	13.8	68,716,772	670,866,818	153,461,227		
21 percent	9,959,282	91,543,937	4,626,650	16,515,252	2,925,252	86,252	6.2	13.8	68,716,772	670,866,818	153,461,227		
22 percent	3,658,747	32,444,159	1,544,029	5,444,159	82,946	25,375	1.0	16.6	68,716,772	670,866,818	153,461,227		
23 percent	2,505,368	24,362,139	1,405,264	3,950,416	58,534	17,473,334	11.0	16.6	68,716,772	670,866,818	153,461,227		
24 percent									68,716,772	670,866,818	153,461,227		
25 percent	9,040,839	168,028,109	113,509,711	22,445,346	3,646,925	20,505,028	12.4	18.1	68,716,772	670,866,818	153,461,227		
26 percent	1,406,936	21,679,392	1,326,650	1,326,650	1,326,650	1,326,650	0.2	18.1	68,716,772	670,866,818	153,461,227		
27 percent	1,406,936	21,679,392	1,326,650	1,326,650	1,326,650	1,326,650	0.2	18.1	68,716,772	670,866,818	153,461,227		
28 percent	1,406,936	21,679,392	1,326,650	1,326,650	1,326,650	1,326,650	0.2	18.1	68,716,772	670,866,818	153,461,227		
29 percent	1,406,936	21,679,392	1,326,650	1,326,650	1,326,650	1,326,650	0.2	18.1	68,716,772	670,866,818	153,461,227		
30 percent	1,406,936	21,679,392	1,326,650	1,326,650	1,326,650	1,326,650	0.2	18.1	68,716,772	670,866,818	153,461,227		
31 percent	516,544	10,028,343	930,955	686,115	2,131,279	1,886,953	16.1	22.9	68,716,772	670,866,818	153,461,227		
32 percent	2,416,620	69,420,123	51,432,495	11,694,586	1,349,315	11,030,952	15.3	21.4	68,716,772	670,866,818	153,461,227		
33 percent	289,349	5,796,774	4,570,210	1,120,343	88,613	1,058,933	18.3	21.4	68,716,772	670,866,818	153,461,227		
34 percent	1,406,936	21,679,392	1,326,650	1,326,650									

Footnotes at end of table

Table 3.12—Income Subject to Tax and Tax, Classified by Highest Marginal Rate at Which Tax Was Computed—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed						Classified by each rate at which tax was computed						
	Number of returns	Adjusted gross income	Income subject to tax			Tax generated	At marginal rate	Total	Income tax after credits		Number of returns subject to tax	Income based at rate	Income tax generated
			At all rates	At marginal rate	At all rates				Adjusted gross income	As a percent of—			
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
Joint Returns and Returns of Surviving Spouses													
Total	46,212,686	778,750,432	509,146,815	74,029,064	118,464,517	20,381,574	109,251,413	14.1	21.5	40,212,686	506,146,815	118,464,517	
14 percent	1,551,293	9,062,018	805,897	805,897	112,859	112,840	10,844	0.1	1.3	40,212,686	35,467,400	5,525,436	
15 percent	1,706,754	11,586,232	2,549,338	844,074	361,392	126,611	122,793	1.1	4.6	36,969,558	37,799,723	5,669,558	
16 percent	1,706,754	11,586,232	2,549,338	844,074	361,392	126,611	122,793	1.1	4.6	36,969,558	37,799,723	5,669,558	
17 percent	1,690,521	15,173,344	5,300,730	626,987	906,110	142,284	653,820	4.3	11.0	35,268,696	34,347,742	5,526,118	
18 percent	—	—	—	—	—	—	—	—	—	—	—	—	
19 percent	7,991,601	93,971,408	48,378,402	18,411,998	8,072,265	3,115,260	8,829,455	7.1	13.7	33,510,775	113,488,894	22,512,852	
20 percent	6,029,322	144,705,069	90,350,427	18,015,951	18,426,256	3,963,487	14,450,521	10.0	16.0	25,519,174	83,973,259	18,474,557	
21 percent	—	—	—	—	—	—	—	—	—	—	—	—	
22 percent	—	—	—	—	—	—	—	—	—	—	—	—	
24 percent	—	—	—	—	—	—	—	—	—	—	—	—	
25 percent	8,821,828	135,481,564	81,780,535	12,320,868	18,042,815	3,080,251	16,531,870	12.2	18.0	16,489,852	51,753,885	12,948,174	
26 percent	4,078,447	10,864,356	72,709,212	7,454,960	15,381,174	2,087,137	14,386,796	14.1	18.6	9,666,224	30,813,166	8,571,667	
29 percent	—	—	—	—	—	—	—	—	—	—	—	—	
30 percent	2,280,354	61,154,538	49,747,869	4,980,785	11,306,127	1,305,852	10,661,598	15.9	21.4	5,789,777	18,106,477	5,794,073	
34 percent	—	—	—	—	—	—	—	—	—	—	—	—	
35 percent	—	—	—	—	—	—	—	—	—	—	—	—	
36 percent	1,199,361	41,045,309	30,960,246	2,175,596	7,571,222	782,211	7,221,767	17.6	23.3	3,586,422	11,403,814	4,105,373	
38 percent	—	—	—	—	—	—	—	—	—	—	—	—	
39 percent	703,238	27,711,256	20,900,051	1,389,539	5,495,513	502,890	5,265,957	19.0	25.1	2,307,657	7,704,631	3,004,806	
40 percent	—	—	—	—	—	—	—	—	—	—	—	—	
41 percent	389,145	17,244,958	13,127,025	720,665	3,627,646	302,764	3,495,340	20.3	26.5	1,620,319	5,579,668	2,343,141	
42 percent	255,578	12,710,975	8,975,931	474,383	2,856,108	213,472	2,716,614	21.4	28.1	1,216,675	4,309,088	1,930,900	
43 percent	—	—	—	—	—	—	—	—	—	—	—	—	
44 percent	180,769	16,536,609	8,144,177	553,017	2,584,173	189,832	2,455,835	20.0	29.6	950,018	3,400,965	1,633,481	
45 percent	232,279	14,578,422	11,288,144	857,886	3,724,447	428,534	3,295,913	24.8	32.1	781,493	5,021,471	2,510,795	
50 percent regular rate	10,560	795,149	693,148	10,560	220,447	48,470	213,707	28.8	35.0	116,892	907,473	433,173	
50 percent capital gains rate	46,327	5,262,364	4,215,247	1,759,606	1,759,606	873,752	1,660,967	31.8	39.9	269,531	8,103,546	4,050,221	
51 percent	—	—	—	—	—	—	—	—	—	—	—	—	
52 percent	179,456	13,148,504	10,381,171	840,102	3,791,035	445,254	3,654,359	27.7	35.2	352,838	2,724,111	1,403,779	
53 percent	94,908	8,310,532	6,649,719	423,096	2,618,156	232,923	2,538,954	30.4	38.0	268,435	1,847,522	908,137	
54 percent	—	—	—	—	—	—	—	—	—	—	—	—	
55 percent	57,284	5,689,017	4,721,246	261,551	1,959,879	151,899	1,901,936	32.3	40.3	139,505	1,146,967	664,719	
56 percent	—	—	—	—	—	—	—	—	—	—	—	—	
59 percent	—	—	—	—	—	—	—	—	—	—	—	—	
61 percent	36,013	4,193,442	3,144,652	170,824	1,478,456	102,501	1,440,632	34.1	42.2	98,302	850,418	510,251	
62 percent	35,538	4,803,287	3,915,118	254,707	1,766,284	157,918	1,726,620	35.8	43.9	78,482	1,006,069	625,903	
63 percent	—	—	—	—	—	—	—	—	—	—	—	—	
64 percent	2,1012	3,332,202	2,735,031	155,254	1,286,649	98,392	1,253,470	37.6	48.9	51,396	897,486	446,391	
65 percent	12,257	2,244,738	1,836,927	83,052	884,350	61,414	871,941	38.8	47.4	35,512	360,440	206,526	
66 percent	8,127	1,661,755	1,390,290	67,748	684,080	46,068	672,327	40.0	48.4	28,303	407,025	272,697	
67 percent	15,786	3,107,655	2,520,811	131,515	1,015,589	73,151	1,015,589	41.3	50.7	51,815	1,015,589	413,515	
70 percent	—	—	—	—	—	—	—	—	—	—	—	—	

Footnotes at end of table

Table 3.12—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued

[All figures are estimated based on samples—money amounts are in thousands of dollars]

Tax rate classes	Classified by the highest marginal rate at which tax was computed										Income tax after credits ^a					Classified by each rate at which tax was computed				
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Total	As a percent of—		Number of returns	Income taxes at rate	Income tax paid at rate	Income tax paid at rate	Income tax paid at rate	Income tax paid at rate					
			At all rates	At marginal rate	At all rates	At marginal rate		Adjusted gross income	Income subject to tax											
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)						
Separate Returns of Husbands and Wives																				
Total	1,590,212	14,004,389	9,177,311	1,547,362	2,066,745	370,500	1,908,413	13.6	20.8	1,590,212	9,177,311	2,066,745	2,066,745	2,066,745						
14 percent	100,231	241,221	22,547	22,547	3,154	3,157	403	0.2	1.8	1,590,212	767,537	107,455	107,455	107,455						
15 percent	101,815	314,254	75,148	24,240	3,658	3,658	4,974	1.9	7.8	1,590,212	713,323	107,446	107,446	107,446						
16 percent	101,815	314,254	75,148	24,240	3,658	3,658	4,974	1.9	7.8	1,590,212	713,323	107,446	107,446	107,446						
17 percent	96,507	426,511	169,567	24,807	25,914	4,217	19,240	4.5	11.3	1,590,212	636,770	108,251	108,251	108,251						
18 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
19 percent	340,950	1,504,656	1,008,659	326,559	167,759	60,067	136,986	7.1	16.6	1,590,212	2,066,745	397,598	397,598	397,598						
20 percent	294,879	2,295,953	1,469,697	290,097	267,531	63,620	237,352	10.3	16.2	1,590,212	1,469,697	322,373	322,373	322,373						
21 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
22 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
23 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
24 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
25 percent	176,666	1,773,127	1,217,867	157,871	239,125	39,468	220,322	12.4	18.1	1,590,212	960,733	245,183	245,183	245,183						
26 percent	147,561	1,817,539	1,323,006	142,318	286,534	40,129	284,944	14.6	20.0	1,590,212	671,558	197,986	197,986	197,986						
27 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
28 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
29 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
30 percent	106,259	1,570,897	1,170,384	107,784	267,115	34,494	254,229	16.2	21.7	1,590,212	423,016	125,965	125,965	125,965						
31 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
32 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
33 percent	68,520	1,139,356	889,532	67,362	218,169	24,261	211,160	18.5	23.7	1,590,212	245,574	88,407	88,407	88,407						
34 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
35 percent	53,789	1,014,981	799,186	46,140	268,820	17,995	199,400	19.7	25.0	1,590,212	116,744	45,530	45,530	45,530						
36 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
37 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
38 percent	10,111	267,345	169,325	6,464	48,724	2,721	45,345	21.1	28.2	1,590,212	58,742	23,022	23,022	23,022						
39 percent	10,810	266,596	264,793	10,213	66,451	4,596	59,415	22.6	29.6	1,590,212	36,707	17,418	17,418	17,418						
40 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
41 percent	5,994	199,119	109,519	6,839	34,139	3,293	33,192	19.4	29.6	1,590,212	26,900	12,943	12,943	12,943						
42 percent	1,944	57,742	48,391	5,595	16,482	2,796	15,712	27.4	32.5	1,590,212	34,196	17,083	17,083	17,083						
43 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
44 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
45 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
46 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
47 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
48 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
49 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
50 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
51 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
52 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
53 percent	2,292	77,865	61,976	2,384	21,960	1,294	21,630	27.9	34.9	1,590,212	31,246	16,560	16,560	16,560						
54 percent	55	50,021	38,055	3,812	15,160	2,097	14,872	29.7	39.1	1,590,212	26,707	14,889	14,889	14,889						
55 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
56 percent	1,006	51,159	41,451	2,812	17,449	1,631	17,267	33.7	41.6	1,590,212	19,896	11,540	11,540	11,540						
57 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
58 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
59 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
60 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
61 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
62 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
63 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
64 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
65 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
66 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
67 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
68 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
69 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						
70 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—						

Footnotes at end of table

Table 3.12—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued

Tax rate classes	Classified by the highest marginal rate at which tax was computed						Classified by each rate at which tax was computed					
	Number of returns	Income subject to tax		Tax generated		Income tax after credits		Number of returns	Income taxed at rate	Income tax generated at rate		
		Adjusted gross income	At all marginal rates	At all marginal rates	At all marginal rates	Total	Adjusted gross income				Income subject to tax	
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Returns of Single Persons												
Total	22,833,462	194,207,367	127,647,443	16,607,031	27,776,383	4,760,772	253,168,443	13.0	18.9	22,833,462	127,047,443	27,777,841
14 percent	1,970,864	5,596,656	508,159	508,159	71,110	71,142	16,765	0.3	3.3	22,833,462	10,838,458	1,517,524
15 percent	1,581,397	5,596,656	391,818	391,818	68,605	58,773	107,130	2.0	8.0	22,833,462	9,832,419	1,489,861
16 percent	1,500,337	5,596,656	391,818	391,818	68,605	61,813	212,523	3.7	13.3	19,881,201	9,176,613	1,488,258
17 percent	1,297,473	5,596,656	391,818	391,818	68,605	58,773	107,130	2.0	8.0	17,380,446	8,451,426	1,488,258
18 percent	4,753,914	26,719,912	14,173,477	4,055,849	2,348,887	875,111	2,003,951	7.5	14.2	16,383,091	27,664,403	5,266,237
19 percent	3,615,486	27,692,609	17,973,559	3,511,915	2,821,859	737,502	2,843,611	10.3	15.6	15,529,277	19,339,497	4,661,254
20 percent	2,505,368	24,392,193	17,405,264	2,373,056	3,350,418	569,534	2,985,316	12.2	17.2	13,165,577	13,188,902	3,165,577
21 percent	2,011,482	24,122,715	17,996,823	1,904,967	3,674,257	476,242	3,201,470	13.7	18.3	5,048,420	8,698,848	2,174,712
22 percent	1,316,240	18,912,755	14,384,833	1,202,433	3,075,204	324,657	2,822,556	14.9	19.6	3,396,941	5,363,835	1,448,226
23 percent	734,745	12,338,184	9,503,055	686,115	2,131,279	198,973	1,988,953	16.1	20.9	2,060,701	3,379,027	979,928
24 percent	489,396	8,912,560	6,999,621	428,077	1,639,345	132,704	1,547,681	17.4	22.1	1,345,956	2,181,197	676,771
25 percent	269,349	5,796,774	4,570,210	260,626	1,120,343	88,613	1,059,933	18.3	23.2	876,560	1,475,048	501,516
26 percent	171,909	4,120,400	3,253,281	158,819	832,376	57,211	783,174	19.0	24.1	607,211	1,029,522	370,528
27 percent	114,595	2,996,036	2,407,708	115,608	643,307	44,007	620,374	20.7	25.6	435,302	757,222	287,744
28 percent	114,402	3,382,682	2,750,945	234,101	778,886	93,640	753,803	22.3	27.4	320,707	1,059,234	423,884
29 percent	76,052	2,753,723	2,180,760	203,428	668,763	91,543	648,509	23.6	29.7	206,247	960,292	442,482
30 percent	46,422	2,008,026	1,610,057	124,553	539,945	62,277	526,833	26.2	32.7	129,763	620,241	310,121
31 percent	1,215	77,141	15,710	16,742	21,949	8,370	21,900	28.0	37.4	21,900	158,819	70,805
32 percent	4,062	418,503	329,333	15,742	138,473	73,730	134,446	32.1	40.6	17,163	648,872	324,522
33 percent	—	—	—	—	—	—	—	—	—	—	—	—
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
36 percent	—	—	—	—	—	—	—	—	—	—	—	—
37 percent	—	—	—	—	—	—	—	—	—	—	—	—
38 percent	—	—	—	—	—	—	—	—	—	—	—	—
39 percent	—	—	—	—	—	—	—	—	—	—	—	—
40 percent	—	—	—	—	—	—	—	—	—	—	—	—
41 percent	—	—	—	—	—	—	—	—	—	—	—	—
42 percent	—	—	—	—	—	—	—	—	—	—	—	—
43 percent	—	—	—	—	—	—	—	—	—	—	—	—
44 percent	—	—	—	—	—	—	—	—	—	—	—	—
45 percent	—	—	—	—	—	—	—	—	—	—	—	—
46 percent	—	—	—	—	—	—	—	—	—	—	—	—
47 percent	—	—	—	—	—	—	—	—	—	—	—	—
48 percent	—	—	—	—	—	—	—	—	—	—	—	—
49 percent	—	—	—	—	—	—	—	—	—	—	—	—
50 percent	—	—	—	—	—	—	—	—	—	—	—	—
51 percent	—	—	—	—	—	—	—	—	—	—	—	—
52 percent	—	—	—	—	—	—	—	—	—	—	—	—
53 percent	—	—	—	—	—	—	—	—	—	—	—	—
54 percent	—	—	—	—	—	—	—	—	—	—	—	—
55 percent	—	—	—	—	—	—	—	—	—	—	—	—
56 percent	—	—	—	—	—	—	—	—	—	—	—	—
57 percent	—	—	—	—	—	—	—	—	—	—	—	—
58 percent	—	—	—	—	—	—	—	—	—	—	—	—
59 percent	—	—	—	—	—	—	—	—	—	—	—	—
60 percent	—	—	—	—	—	—	—	—	—	—	—	—
61 percent	—	—	—	—	—	—	—	—	—	—	—	—
62 percent	—	—	—	—	—	—	—	—	—	—	—	—
63 percent	—	—	—	—	—	—	—	—	—	—	—	—
64 percent	—	—	—	—	—	—	—	—	—	—	—	—
65 percent	—	—	—	—	—	—	—	—	—	—	—	—
66 percent	—	—	—	—	—	—	—	—	—	—	—	—
67 percent	—	—	—	—	—	—	—	—	—	—	—	—
68 percent	—	—	—	—	—	—	—	—	—	—	—	—
69 percent	—	—	—	—	—	—	—	—	—	—	—	—
70 percent	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 3.12—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued
 All figures are estimates based on samples—money amounts are in thousands of dollars

Tax rate classes	Classified by the highest marginal rate at which tax was computed					Classified by each rate at which tax was computed				
	Income subject to tax		Tax generated		As a percent of—	Income tax after credits		Number of returns	Income tax after credits	
	At all rates	At marginal rate	At all rates	At marginal rate		Total	Adjusted income		Number of returns	Income tax after credits
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Returns of Heads of Households										
Total	4,208,412	41,008,039	25,315,250	3,830,786	5,123,582	869,352	4,321,729	8.8	17.1	4,208,412
14 percent	420,761	222,854	222,854	222,854	31,143	31,200	1,949	0.1	0.9	4,208,412
15 percent	487,559	2,821,428	733,716	246,060	107,664	39,370	1,949	0.3	1.2	3,859,651
16 percent	971,477	6,972,955	2,917,410	974,166	465,210	175,354	8,145	3.8	9.0	3,371,962
18 percent	757,915	6,844,186	3,751,272	1,719,612	638,654	136,726	524,888	7.7	14.0	4,004,412
21 percent	626,901	6,940,955	4,339,386	582,847	779,517	128,255	666,922	9.6	15.4	2,815,860
23 percent	389,447	5,344,426	3,478,829	360,653	659,560	82,896	578,496	11.0	16.6	1,016,509
24 percent	—	—	—	—	—	—	—	—	—	—
25 percent	231,063	3,650,703	2,514,487	203,857	489,150	50,864	451,366	12.4	18.0	995,255
27 percent	152,398	2,766,827	1,961,816	133,064	407,789	35,561	372,228	14.6	19.2	826,782
28 percent	89,152	1,790,452	1,311,076	67,561	254,343	19,327	235,670	14.6	19.2	571,902
29 percent	—	—	—	—	—	—	—	—	—	—
31 percent	48,148	1,116,363	827,669	41,301	186,748	12,803	176,111	15.8	21.3	153,816
32 percent	27,007	694,586	514,151	121,343	8,568	115,175	10,668	16.6	22.4	106,668
34 percent	19,257	559,425	409,752	10,012	6,522	82,660	92,660	16.5	22.1	77,661
36 percent	10,323	328,003	249,918	10,792	62,914	3,865	58,574	18.8	22.5	58,574
38 percent	13,612	444,147	336,716	10,028	88,471	3,811	85,628	19.3	25.4	47,841
39 percent	—	—	—	—	—	—	—	—	—	—
40 percent	6,180	293,227	181,370	4,136	49,481	1,725	45,147	19.2	26.3	34,230
41 percent	6,180	255,027	154,817	12,366	50,019	1,195	48,824	21.3	27.9	27,390
42 percent	45,251	86,198	61,623	2,967	18,711	1,335	17,784	20.6	28.9	20,710
43 percent	—	—	—	—	—	—	—	—	—	—
45 percent	120,139	90,381	90,381	1,677	28,598	805	26,272	21.9	29.1	18,767
48 percent	—	—	—	—	—	—	—	—	—	—
50 percent	1,438	21,860	21,860	1,769	2,859	123	21,111	24.0	34.2	9,816
50 percent capital gains rate	1,116	56,118	56,118	9,901	14,420	32	40,441	24.3	31.9	5,183
51 percent	—	—	—	—	—	—	—	—	—	—
52 percent	167,372	131,229	131,229	6,303	44,738	3,988	43,452	26.0	33.1	10,349
53 percent	—	—	—	—	—	—	—	—	—	—
55 percent	146,746	118,622	118,622	6,574	42,156	3,616	41,230	28.1	35.4	7,605
55 percent capital gains rate	2,669	22,431	22,431	1,111	15,586	940	16,891	37.5	47.9	3,726
56 percent	234	22,431	22,431	15,586	67,003	9,040	62,788	28.0	37.5	5,533
57 percent	—	—	—	—	—	—	—	—	—	—
58 percent	300	26,420	20,823	963	8,907	568	8,658	32.5	41.2	2,868
59 percent	—	—	—	—	—	—	—	—	—	—
61 percent	788	58,986	58,986	2,204	25,537	1,545	24,824	32.0	42.1	2,860
62 percent	398	39,945	39,945	2,892	10,910	1,821	38,129	36.3	43.4	2,860
63 percent	319	62,712	62,712	2,892	30,401	1,921	30,041	36.3	43.4	14,652
64 percent	295	62,413	62,413	3,005	23,182	1,958	27,650	37.2	45.6	15,397
66 percent	383	50,102	50,102	3,178	25,016	2,128	24,362	38.1	46.6	14,619
68 percent	300	35,590	35,590	1,789	15,710	1,020	34,570	40.2	51.0	12,583
69 percent	489	235,852	235,852	72,136	115,638	50,495	172,519	47.7	58.0	4,708
70 percent	—	—	—	—	—	—	—	—	—	—
71 percent	—	—	—	—	—	—	—	—	—	—
72 percent	—	—	—	—	—	—	—	—	—	—
73 percent	—	—	—	—	—	—	—	—	—	—
74 percent	—	—	—	—	—	—	—	—	—	—
75 percent	—	—	—	—	—	—	—	—	—	—
76 percent	—	—	—	—	—	—	—	—	—	—
77 percent	—	—	—	—	—	—	—	—	—	—
78 percent	—	—	—	—	—	—	—	—	—	—
79 percent	—	—	—	—	—	—	—	—	—	—
80 percent	—	—	—	—	—	—	—	—	—	—
81 percent	—	—	—	—	—	—	—	—	—	—
82 percent	—	—	—	—	—	—	—	—	—	—
83 percent	—	—	—	—	—	—	—	—	—	—
84 percent	—	—	—	—	—	—	—	—	—	—
85 percent	—	—	—	—	—	—	—	—	—	—
86 percent	—	—	—	—	—	—	—	—	—	—
87 percent	—	—	—	—	—	—	—	—	—	—
88 percent	—	—	—	—	—	—	—	—	—	—
89 percent	—	—	—	—	—	—	—	—	—	—
90 percent	—	—	—	—	—	—	—	—	—	—
91 percent	—	—	—	—	—	—	—	—	—	—
92 percent	—	—	—	—	—	—	—	—	—	—
93 percent	—	—	—	—	—	—	—	—	—	—
94 percent	—	—	—	—	—	—	—	—	—	—
95 percent	—	—	—	—	—	—	—	—	—	—
96 percent	—	—	—	—	—	—	—	—	—	—
97 percent	—	—	—	—	—	—	—	—	—	—
98 percent	—	—	—	—	—	—	—	—	—	—
99 percent	—	—	—	—	—	—	—	—	—	—
100 percent	—	—	—	—	—	—	—	—	—	—

*Estimate should be used with caution because of the small number of sample returns on which it is based.
 Does not include tax on medium of new house credit, tax on accumulation distributions of trusts, or tax from special income averaging.
 NOTE: Data may not add to total because of rounding.

Table 3.13—Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income

Size of adjusted gross income		Tax generated at specified rate									
Number of returns	Taxable income subject to tax	18 percent		19 percent		20 percent		22 percent		25 percent	
		Income subject to tax	Tax generated at all rates	Number of returns	Tax generated at all rates	Number of returns	Tax generated at all rates	Number of returns	Tax generated at all rates	Number of returns	Tax generated at all rates
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	66,711,227	67,666,989	670,666,919	53,461,227	49,716,727	7,721,946	62,813,962	48,450,465	7,907,370	48,541,479	7,208,637
\$1 under \$1,000	11,851	22,274	8,805	11,851	35,846	7,718	42,530	12,485	1,873	11,851	206
\$1,000 under \$2,000	111,851	47,620	47,620	111,851	38,846	4,738	42,530	12,485	1,873	111,851	206
\$2,000 under \$3,000	1,906,499	815,401	815,401	1,906,499	551,354	261,782	2,717,822	1,906,499	169,841	1,906,499	69,144
\$3,000 under \$4,000	3,491,052	1,797,347	895,508	3,491,052	1,914,703	200,056	2,717,822	1,914,703	169,841	3,491,052	287,442
\$4,000 under \$5,000	4,255,664	9,560,047	9,560,047	4,255,664	2,622,085	367,082	3,204,055	1,647,341	247,101	4,255,664	252,189
\$5,000 under \$6,000	4,090,315	12,347,355	12,347,355	4,090,315	2,884,048	425,166	3,369,012	2,008,331	330,250	4,090,315	289,571
\$6,000 under \$7,000	3,618,569	16,852,046	16,852,046	3,618,569	3,742,807	572,899	3,369,012	2,008,331	330,250	3,618,569	289,571
\$7,000 under \$8,000	3,331,528	18,123,958	18,123,958	3,331,528	2,640,847	369,733	2,952,102	2,237,452	335,618	3,331,528	289,571
\$8,000 under \$9,000	3,200,281	19,911,601	19,911,601	3,200,281	2,622,020	367,084	2,862,961	2,208,338	348,448	3,200,281	289,571
\$9,000 under \$10,000	2,801,217	22,689,101	22,689,101	2,801,217	2,519,405	352,717	2,706,356	2,176,356	345,560	2,801,217	289,571
\$10,000 under \$11,000	2,727,590	23,655,552	23,655,552	2,727,590	2,401,566	338,279	2,591,569	2,225,076	333,761	2,727,590	289,571
\$11,000 under \$12,000	2,550,000	25,450,000	25,450,000	2,550,000	2,243,328	340,965	2,509,281	2,175,445	325,281	2,550,000	289,571
\$12,000 under \$13,000	1,644,000	10,266,000	10,266,000	1,644,000	1,645,004	1,638,017	1,638,017	1,638,017	1,638,017	1,644,000	1,638,017
\$13,000 under \$14,000	1,644,000	10,266,000	10,266,000	1,644,000	1,645,004	1,638,017	1,638,017	1,638,017	1,638,017	1,644,000	1,638,017
\$14,000 under \$15,000	1,644,000	10,266,000	10,266,000	1,644,000	1,645,004	1,638,017	1,638,017	1,638,017	1,638,017	1,644,000	1,638,017
\$15,000 under \$16,000	1,644,000	10,266,000	10,266,000	1,644,000	1,645,004	1,638,017	1,638,017	1,638,017	1,638,017	1,644,000	1,638,017
\$16,000 under \$17,000	1,644,000	10,266,000	10,266,000	1,644,000	1,645,004	1,638,017	1,638,017	1,638,017	1,638,017	1,644,000	1,638,017
\$17,000 under \$18,000	1,644,000	10,266,000	10,266,000	1,644,000	1,645,004	1,638,017	1,638,017	1,638,017	1,638,017	1,644,000	1,638,017
\$18,000 under \$19,000	1,644,000	10,266,000	10,266,000	1,644,000	1,645,004	1,638,017	1,638,017	1,638,017	1,638,017	1,644,000	1,638,017
\$19,000 under \$20,000	1,644,000	10,266,000	10,266,000	1,644,000	1,645,004	1,638,017	1,638,017	1,638,017	1,638,017	1,644,000	1,638,017
\$20,000 under \$25,000	38,189	8,024,381	7,969,270	4,214,484	36,189	34,374	4,612	35,513	33,700	38,189	33,684
\$25,000 under \$30,000	4,012	2,047,531	2,015,489	1,218,210	4,012	1,338	1,338	1,338	1,338	4,012	1,338
\$30,000 under \$40,000	1,340	2,104,884	1,942,551	1,042,551	1,340	1,042	1,042	1,042	1,042	1,340	1,042
\$40,000 under \$50,000	184,539	9,324,358	19,022,030	8,519,953	184,539	177,003	24,850	181,677	174,629	184,539	177,003
\$50,000 under \$60,000	38,189	8,024,381	7,969,270	4,214,484	36,189	34,374	4,612	35,513	33,700	38,189	33,684
\$60,000 under \$70,000	4,012	2,047,531	2,015,489	1,218,210	4,012	1,338	1,338	1,338	1,338	4,012	1,338
\$70,000 under \$80,000	1,340	2,104,884	1,942,551	1,042,551	1,340	1,042	1,042	1,042	1,042	1,340	1,042
\$80,000 under \$90,000	184,539	9,324,358	19,022,030	8,519,953	184,539	177,003	24,850	181,677	174,629	184,539	177,003
\$90,000 under \$100,000	38,189	8,024,381	7,969,270	4,214,484	36,189	34,374	4,612	35,513	33,700	38,189	33,684
\$100,000 under \$150,000	4,012	2,047,531	2,015,489	1,218,210	4,012	1,338	1,338	1,338	1,338	4,012	1,338
\$150,000 under \$200,000	1,340	2,104,884	1,942,551	1,042,551	1,340	1,042	1,042	1,042	1,042	1,340	1,042
\$200,000 under \$500,000	184,539	9,324,358	19,022,030	8,519,953	184,539	177,003	24,850	181,677	174,629	184,539	177,003
\$500,000 under \$1,000,000	38,189	8,024,381	7,969,270	4,214,484	36,189	34,374	4,612	35,513	33,700	38,189	33,684
\$1,000,000 or more	1,340	2,104,884	1,942,551	1,042,551	1,340	1,042	1,042	1,042	1,042	1,340	1,042

Footnotes at end of table

Table 3.13—Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—Money amounts are in thousands of dollars)

Size of adjusted gross income	Tax generated at specified rate—Continued									
	25 percent		26 percent		27 percent		28 percent		29 percent	
	Number of returns	Tax generated at rate	Number of returns	Tax generated at rate	Number of returns	Tax generated at rate	Number of returns	Tax generated at rate	Number of returns	Tax generated at rate
Total	23,113,134	62,488,731	15,817,183	3,770,640	5,883,506	1,615,547	10,322,958	3,185,119	8,883,713	2,006,701
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000	—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000	—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$35,000	—	—	—	—	—	—	—	—	—	—
\$35,000 under \$40,000	—	—	—	—	—	—	—	—	—	—
\$40,000 under \$45,000	—	—	—	—	—	—	—	—	—	—
\$45,000 under \$50,000	—	—	—	—	—	—	—	—	—	—
\$50,000 or more	—	—	—	—	—	—	—	—	—	—
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000	—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000	—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$35,000	—	—	—	—	—	—	—	—	—	—
\$35,000 under \$40,000	—	—	—	—	—	—	—	—	—	—
\$40,000 under \$45,000	—	—	—	—	—	—	—	—	—	—
\$45,000 under \$50,000	—	—	—	—	—	—	—	—	—	—
\$50,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 3.13—Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Tax generated at specified rate—Continued											
	41 percent			42 percent			45 percent			49 percent		
	Number of returns (71)	Income subject to tax (72)	Tax generated at rate (73)	Number of returns (74)	Income subject to tax (75)	Tax generated at rate (76)	Number of returns (77)	Income subject to tax (78)	Tax generated at rate (79)	Number of returns (80)	Income subject to tax (81)	Tax generated at rate (82)
Total	34,279	58,946	24,166	1,688,510	5,731,534	2,407,412	1,448,760	5,409,291	2,524,811	990,995	3,462,066	1,691,601
\$1,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000	—	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000	—	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000	—	—	—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000	—	—	—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	11,296	14,638	1,427	793	6,335	6,969	6,969	6,969	6,969	1,916	13,203	1,537
\$20,000 under \$30,000	15,939	25,306	10,375	588,277	1,666,016	657,737	985,672	1,097,220	493,749	735,189	1,254,189	65,711
\$30,000 under \$40,000	12,572	18,613	8,262	358,413	1,067,016	415,737	415,737	415,737	415,737	415,737	415,737	415,737
\$40,000 under \$50,000	2,662	4,043	2,214	192,759	277,364	284,448	182,696	275,334	339,446	169,931	667,346	320,327
\$50,000 under \$60,000	100	200	82	3,494	13,896	5,836	3,995	16,894	67,498	32,436	128,032	61,455
\$60,000 under \$70,000	30	60	25	1,120	4,450	1,869	1,537	5,895	2,593	1,128	4,361	2,102
\$70,000 under \$80,000	—	—	—	—	—	—	—	—	—	—	—	—
\$80,000 under \$90,000	—	—	—	—	—	—	—	—	—	—	—	—
\$90,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$110,000	—	—	—	—	—	—	—	—	—	—	—	—
\$110,000 under \$120,000	—	—	—	—	—	—	—	—	—	—	—	—
\$120,000 under \$130,000	—	—	—	—	—	—	—	—	—	—	—	—
\$130,000 under \$140,000	—	—	—	—	—	—	—	—	—	—	—	—
\$140,000 under \$150,000	—	—	—	—	—	—	—	—	—	—	—	—
\$150,000 under \$200,000	109,646	1,933,657	661,751	7,246	13,761	7,019	7,019	25,521	12,231	263,849	1,726,033	819,797
\$200,000 under \$300,000	109,646	1,933,657	661,751	7,246	13,761	7,019	7,019	25,521	12,231	263,849	1,726,033	819,797
\$300,000 under \$400,000	109,646	1,933,657	661,751	7,246	13,761	7,019	7,019	25,521	12,231	263,849	1,726,033	819,797
\$400,000 under \$500,000	109,646	1,933,657	661,751	7,246	13,761	7,019	7,019	25,521	12,231	263,849	1,726,033	819,797
\$500,000 under \$1,000,000	1,583	486,143	233,071	59	118	62	59	296	123	172	881	470
\$1,000,000 or more	380	476,071	230,591	16	34	16	16	64	32	762	3,081	1,701

Size of adjusted gross income	Tax generated at specified rate—Continued											
	50 percent maximum tax rate			51 percent			52 percent			53 percent		
	Number of returns (88)	Income subject to tax (89)	Tax generated at rate (90)	Number of returns (92)	Income subject to tax (93)	Tax generated at rate (94)	Number of returns (95)	Income subject to tax (96)	Tax generated at rate (97)	Number of returns (98)	Income subject to tax (99)	Tax generated at rate (100)
Total	231,677	8,974,676	4,487,230	10,921	20,511	10,461	10,349	34,131	17,748	360,040	2,355,357	1,466,339
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000	—	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000	—	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000	—	—	—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000	—	—	—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$30,000	109,646	1,933,657	661,751	7,246	13,761	7,019	7,019	25,521	12,231	263,849	1,726,033	819,797
\$30,000 under \$40,000	109,646	1,933,657	661,751	7,246	13,761	7,019	7,019	25,521	12,231	263,849	1,726,033	819,797
\$40,000 under \$50,000	109,646	1,933,657	661,751	7,246	13,761	7,019	7,019	25,521	12,231	263,849	1,726,033	819,797
\$50,000 under \$60,000	109,646	1,933,657	661,751	7,246	13,761	7,019	7,019	25,521	12,231	263,849	1,726,033	819,797
\$60,000 under \$70,000	109,646	1,933,657	661,751	7,246	13,761	7,019	7,019	25,521	12,231	263,849	1,726,033	819,797
\$70,000 under \$80,000	109,646	1,933,657	661,751	7,246	13,761	7,019	7,019	25,521	12,231	263,849	1,726,033	819,797
\$80,000 under \$90,000	109,646	1,933,657	661,751	7,246	13,761	7,019	7,019	25,521	12,231	263,849	1,726,033	819,797
\$90,000 under \$100,000	109,646	1,933,657	661,751	7,246	13,761	7,019	7,019	25,521	12,231	263,849	1,726,033	819,797
\$100,000 under \$200,000	1,583	486,143	233,071	59	118	62	59	296	123	172	881	470
\$200,000 under \$1,000,000	380	476,071	230,591	16	34	16	16	64	32	762	3,081	1,701
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 3.13—Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Tax generated at specified rate—Continued																	
	58 percent	59 percent	60 percent	61 percent	62 percent	63 percent	64 percent	65 percent	66 percent	67 percent								
	Number of returns	Income generated at rate to tax	Number of returns	Income generated at rate to tax	Number of returns	Income generated at rate to tax	Number of returns	Income generated at rate to tax	Number of returns	Income generated at rate to tax								
Total	148,918	1,211,742	702,810	2,868	15,441	9,110	144,300	1,075,770	645,462	2,960	14,443	8,910	115,568	1,268,084	786,212	2,373	14,852	9,231
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$40,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Size of adjusted gross income	Tax generated at specified rate—Continued																	
	68 percent	69 percent	70 percent	71 percent	72 percent	73 percent	74 percent	75 percent	76 percent	77 percent								
	Number of returns	Income generated at rate to tax	Number of returns	Income generated at rate to tax	Number of returns	Income generated at rate to tax	Number of returns	Income generated at rate to tax	Number of returns	Income generated at rate to tax								
Total	75,208	867,027	97,697	53,737	686,049	439,562	1,029	14,619	9,795	39,656	519,910	353,539	30,525	406,713	290,632	29,749	3,773,827	2,641,539
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$40,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

* Estimate should be used with caution because of the small number of sample returns on which it is based.

NOTE: Detail may not add to total because of rounding.

Table 3.14—Joint Returns and Returns of Surviving Spouses With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Tax generated at specified rate									
	17 percent		19 percent		22 percent		25 percent		28 percent	
	Number of returns	Tax generated at rate	Number of returns	Income subject to tax	Number of returns	Tax generated at rate	Number of returns	Income subject to tax	Number of returns	Income subject to tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	46,212,686	\$12,590,836	509,148,815	118,494,517	46,212,686	\$9,467,400	5,525,036	36,561,400	27,799,723	5,669,859
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	13,984	574	154	736	13,984	19,476	497	117,207	22,192	3,329
\$2,000 under \$3,000	509,073	342,884	342,884	48,196	509,073	320,692	2,781	1,172,077	1,172,077	—
\$3,000 under \$4,000	1,224,041	1,313,076	1,313,076	186,922	1,224,041	1,313,076	130,202	1,625,426	360,555	54,083
\$4,000 under \$5,000	1,401,893	2,626,388	2,626,388	386,971	1,401,893	1,313,043	130,202	1,625,426	360,555	54,083
\$5,000 under \$6,000	1,401,893	2,626,388	2,626,388	386,971	1,401,893	1,313,043	130,202	1,625,426	360,555	54,083
\$6,000 under \$7,000	1,401,893	2,626,388	2,626,388	386,971	1,401,893	1,313,043	130,202	1,625,426	360,555	54,083
\$7,000 under \$8,000	1,401,893	2,626,388	2,626,388	386,971	1,401,893	1,313,043	130,202	1,625,426	360,555	54,083
\$8,000 under \$9,000	1,401,893	2,626,388	2,626,388	386,971	1,401,893	1,313,043	130,202	1,625,426	360,555	54,083
\$9,000 under \$10,000	1,401,893	2,626,388	2,626,388	386,971	1,401,893	1,313,043	130,202	1,625,426	360,555	54,083
\$10,000 under \$11,000	1,401,893	2,626,388	2,626,388	386,971	1,401,893	1,313,043	130,202	1,625,426	360,555	54,083
\$11,000 under \$12,000	1,401,893	2,626,388	2,626,388	386,971	1,401,893	1,313,043	130,202	1,625,426	360,555	54,083
\$12,000 under \$13,000	1,401,893	2,626,388	2,626,388	386,971	1,401,893	1,313,043	130,202	1,625,426	360,555	54,083
\$13,000 under \$14,000	1,401,893	2,626,388	2,626,388	386,971	1,401,893	1,313,043	130,202	1,625,426	360,555	54,083
\$14,000 under \$15,000	1,401,893	2,626,388	2,626,388	386,971	1,401,893	1,313,043	130,202	1,625,426	360,555	54,083
\$15,000 under \$20,000	1,401,893	2,626,388	2,626,388	386,971	1,401,893	1,313,043	130,202	1,625,426	360,555	54,083
\$20,000 under \$30,000	1,401,893	2,626,388	2,626,388	386,971	1,401,893	1,313,043	130,202	1,625,426	360,555	54,083
\$30,000 under \$40,000	1,401,893	2,626,388	2,626,388	386,971	1,401,893	1,313,043	130,202	1,625,426	360,555	54,083
\$40,000 under \$50,000	1,401,893	2,626,388	2,626,388	386,971	1,401,893	1,313,043	130,202	1,625,426	360,555	54,083
\$50,000 under \$100,000	1,401,893	2,626,388	2,626,388	386,971	1,401,893	1,313,043	130,202	1,625,426	360,555	54,083
\$100,000 under \$200,000	1,401,893	2,626,388	2,626,388	386,971	1,401,893	1,313,043	130,202	1,625,426	360,555	54,083
\$200,000 under \$500,000	1,401,893	2,626,388	2,626,388	386,971	1,401,893	1,313,043	130,202	1,625,426	360,555	54,083
\$500,000 under \$1,000,000	1,401,893	2,626,388	2,626,388	386,971	1,401,893	1,313,043	130,202	1,625,426	360,555	54,083
\$1,000,000 or more	1,401,893	2,626,388	2,626,388	386,971	1,401,893	1,313,043	130,202	1,625,426	360,555	54,083

Size of adjusted gross income	Tax generated at specified rate—Continued									
	17 percent		19 percent		22 percent		25 percent		28 percent	
	Number of returns	Tax generated at rate	Number of returns	Income subject to tax	Number of returns	Tax generated at rate	Number of returns	Income subject to tax	Number of returns	Income subject to tax
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	35,208,636	\$4,347,712	\$4,347,712	\$4,347,712	\$4,347,712	\$4,347,712	\$4,347,712	\$4,347,712	\$4,347,712	\$4,347,712
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000	—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000	—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$30,000	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000	—	—	—	—	—	—	—	—	—	—
\$40,000 under \$50,000	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 3.14—Joint Returns and Returns of Surviving Spouses With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of related gross income		Tax generated at specified rate—Continued												
		32 percent		36 percent		39 percent		42 percent		45 percent				
Number of returns	Tax generated subject to tax	Number of returns	Tax generated subject to tax	Number of returns	Tax generated subject to tax	Number of returns	Tax generated subject to tax	Number of returns	Tax generated subject to tax	Number of returns	Tax generated subject to tax			
(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
Total														
\$1 under \$1,000	5,789,773	18,106,477	3,596,422	11,403,814	4,195,273	2,307,037	7,704,831	3,004,406	1,603,319	5,579,158	2,348,414	1,214,873	4,300,088	1,539,090
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	89,773	256,850	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	1,406,273	2,525,850	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	3,435,555	11,233,257	3,594,645	2,348,703	7,117,394	2,562,262	1,254,080	3,325,631	1,374,986	569,330	1,519,154	638,045	522,614	235,177
\$30,000 under \$35,000	661,105	3,438,061	1,100,160	857,112	1,220,191	3,860,044	1,313,537	631,869	3,240,659	1,365,360	788,350	2,918,991	1,340,546	—
\$35,000 under \$50,000	167,964	667,948	213,743	166,941	240,237	184,690	666,336	259,879	186,485	668,076	270,332	166,090	683,207	298,443
\$50,000 under \$55,000	3,359	13,435	3,259	13,433	4,836	13,435	3,357	13,424	5,238	13,420	5,636	13,406	5,633	13,406
\$55,000 under \$100,000	1,069	4,272	1,068	4,269	1,537	1,067	1,467	1,654	1,066	4,262	1,790	1,065	4,259	1,916
\$100,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Size of related gross income		Tax generated at specified rate—Continued												
		48 percent		50 percent regular rate		50 percent capital gains rate		50 percent maximum tax rate		53 percent				
Number of returns	Tax generated subject to tax	Number of returns	Tax generated subject to tax	Number of returns	Tax generated subject to tax	Number of returns	Tax generated subject to tax	Number of returns	Tax generated subject to tax	Number of returns	Tax generated subject to tax			
(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Total														
\$1 under \$1,000	956,018	3,403,085	1,633,481	791,493	5,021,471	2,510,736	116,682	907,473	483,713	209,351	619,348	352,838	2,724,111	1,443,779
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	63,192	63,838	44,945	3,794	1,324	862	—	—	—	—	—	—	—	—
\$30,000 under \$35,000	693,298	2,504,555	1,202,187	556,935	3,424,147	1,712,074	57,604	290,747	145,360	85,327	1,197,768	568,830	260,904	170,626
\$35,000 under \$50,000	165,556	660,958	317,212	164,798	1,308,684	554,347	45,048	418,238	208,110	94,192	4,011,982	2,005,973	75,820	437,020
\$50,000 under \$55,000	3,364	13,368	11,625	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032
\$55,000 under \$100,000	1,064	4,252	2,041	1,063	8,483	4,247	1,491	10,386	5,193	341	296,856	148,433	726	8,677
\$100,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

All figures are estimates based on samples...money amounts are in thousands of dollars!

Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.

Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.

Table 3.15—Separate Returns of Husbands and Wives With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income

Size of adjusted gross income	Tax generated at specified rate											
	17 percent			19 percent			22 percent			25 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
Total	(14)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
\$1,000 or less	1,320,433	9,196,642	8,177,311	2,066,745	1,390,212	767,537	1,405,941	718,232	1,077,448	1,348,166	677,097	100,235
\$1,000 under \$1,000	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	2,363	3,850	3,850	535	37,653	3,720	728	1,130	119	15,325	2,615	429
\$2,000 under \$3,000	6,818	10,705	10,705	1,110	133,016	7,014	1,066	14,263	5,510	40,165	6,185	1,015
\$3,000 under \$4,000	13,027	208,705	208,705	338,382	148,152	73,116	10,223	140,685	10,450	137,724	69,975	7,280
\$4,000 under \$5,000	18,162	338,382	338,382	54,666	148,152	73,116	10,223	140,685	10,450	137,724	69,975	7,280
\$5,000 under \$6,000	169,554	548,180	548,180	92,907	169,554	84,070	167,038	82,336	12,350	161,688	79,220	12,875
\$6,000 under \$7,000	171,303	548,175	548,175	92,907	169,554	84,070	167,038	82,336	12,350	161,688	79,220	12,875
\$7,000 under \$8,000	171,303	548,175	548,175	92,907	169,554	84,070	167,038	82,336	12,350	161,688	79,220	12,875
\$8,000 under \$9,000	171,303	548,175	548,175	92,907	169,554	84,070	167,038	82,336	12,350	161,688	79,220	12,875
\$9,000 under \$10,000	171,303	548,175	548,175	92,907	169,554	84,070	167,038	82,336	12,350	161,688	79,220	12,875
\$10,000 under \$11,000	89,952	597,590	597,590	129,637	90,902	40,496	92,907	40,496	5,074	85,902	40,496	6,476
\$11,000 under \$12,000	89,952	597,590	597,590	129,637	90,902	40,496	92,907	40,496	5,074	85,902	40,496	6,476
\$12,000 under \$13,000	53,024	475,741	475,741	103,037	53,024	26,512	53,024	26,512	3,977	53,024	26,512	4,237
\$13,000 under \$14,000	53,024	475,741	475,741	103,037	53,024	26,512	53,024	26,512	3,977	53,024	26,512	4,237
\$14,000 under \$15,000	53,024	475,741	475,741	103,037	53,024	26,512	53,024	26,512	3,977	53,024	26,512	4,237
\$15,000 under \$16,000	53,024	475,741	475,741	103,037	53,024	26,512	53,024	26,512	3,977	53,024	26,512	4,237
\$16,000 under \$17,000	53,024	475,741	475,741	103,037	53,024	26,512	53,024	26,512	3,977	53,024	26,512	4,237
\$17,000 under \$18,000	53,024	475,741	475,741	103,037	53,024	26,512	53,024	26,512	3,977	53,024	26,512	4,237
\$18,000 under \$19,000	53,024	475,741	475,741	103,037	53,024	26,512	53,024	26,512	3,977	53,024	26,512	4,237
\$19,000 under \$20,000	53,024	475,741	475,741	103,037	53,024	26,512	53,024	26,512	3,977	53,024	26,512	4,237
\$20,000 under \$25,000	29,466	489,654	489,654	466,732	142,050	29,466	142,050	29,466	14,733	127,317	29,466	11,853
\$25,000 under \$30,000	146,038	146,038	146,038	44,453	7,317	3,659	7,317	3,659	549	7,317	3,659	568
\$30,000 under \$35,000	146,038	146,038	146,038	44,453	7,317	3,659	7,317	3,659	549	7,317	3,659	568
\$35,000 under \$40,000	146,038	146,038	146,038	44,453	7,317	3,659	7,317	3,659	549	7,317	3,659	568
\$40,000 under \$45,000	146,038	146,038	146,038	44,453	7,317	3,659	7,317	3,659	549	7,317	3,659	568
\$45,000 under \$50,000	146,038	146,038	146,038	44,453	7,317	3,659	7,317	3,659	549	7,317	3,659	568
\$50,000 under \$100,000	3,440	163,823	163,823	73,120	3,440	1,720	3,440	1,720	258	3,440	1,720	275
\$100,000 under \$200,000	458	43,162	43,162	22,206	458	229	458	229	34	458	229	37
\$200,000 under \$300,000	166	39,302	39,302	24,983	166	83	166	83	12	166	83	13
\$300,000 under \$500,000	166	39,302	39,302	24,983	166	83	166	83	12	166	83	13
\$500,000 or more	34	49,527	49,527	32,860	34	17	34	17	3	34	17	3
Tax generated at specified rate—Continued												
Size of adjusted gross income	17 percent			19 percent			22 percent			25 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(14)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	1,320,433	636,770	106,251	1,223,526	2,092,221	397,598	842,976	1,485,285	322,543	568,097	960,733	245,183
\$1,000 under \$1,000	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	2,363	3,850	3,850	535	37,653	3,720	728	1,066	119	15,325	2,615	429
\$2,000 under \$3,000	6,818	10,705	10,705	1,110	133,016	7,014	1,066	14,263	5,510	40,165	6,185	1,015
\$3,000 under \$4,000	13,027	208,705	208,705	338,382	148,152	73,116	10,223	140,685	10,450	137,724	69,975	7,280
\$4,000 under \$5,000	18,162	338,382	338,382	54,666	148,152	73,116	10,223	140,685	10,450	137,724	69,975	7,280
\$5,000 under \$6,000	169,554	548,180	548,180	92,907	169,554	84,070	167,038	82,336	12,350	161,688	79,220	12,875
\$6,000 under \$7,000	171,303	548,175	548,175	92,907	169,554	84,070	167,038	82,336	12,350	161,688	79,220	12,875
\$7,000 under \$8,000	171,303	548,175	548,175	92,907	169,554	84,070	167,038	82,336	12,350	161,688	79,220	12,875
\$8,000 under \$9,000	171,303	548,175	548,175	92,907	169,554	84,070	167,038	82,336	12,350	161,688	79,220	12,875
\$9,000 under \$10,000	171,303	548,175	548,175	92,907	169,554	84,070	167,038	82,336	12,350	161,688	79,220	12,875
\$10,000 under \$11,000	89,952	597,590	597,590	129,637	90,902	40,496	92,907	40,496	5,074	85,902	40,496	6,476
\$11,000 under \$12,000	89,952	597,590	597,590	129,637	90,902	40,496	92,907	40,496	5,074	85,902	40,496	6,476
\$12,000 under \$13,000	53,024	475,741	475,741	103,037	53,024	26,512	53,024	26,512	3,977	53,024	26,512	4,237
\$13,000 under \$14,000	53,024	475,741	475,741	103,037	53,024	26,512	53,024	26,512	3,977	53,024	26,512	4,237
\$14,000 under \$15,000	53,024	475,741	475,741	103,037	53,024	26,512	53,024	26,512	3,977	53,024	26,512	4,237
\$15,000 under \$16,000	53,024	475,741	475,741	103,037	53,024	26,512	53,024	26,512	3,977	53,024	26,512	4,237
\$16,000 under \$17,000	53,024	475,741	475,741	103,037	53,024	26,512	53,024	26,512	3,977	53,024	26,512	4,237
\$17,000 under \$18,000	53,024	475,741	475,741	103,037	53,024	26,512	53,024	26,512	3,977	53,024	26,512	4,237
\$18,000 under \$19,000	53,024	475,741	475,741	103,037	53,024	26,512	53,024	26,512	3,977	53,024	26,512	4,237
\$19,000 under \$20,000	53,024	475,741	475,741	103,037	53,024	26,512	53,024	26,512	3,977	53,024	26,512	4,237
\$20,000 under \$25,000	29,466	489,654	489,654	466,732	142,050	29,466	142,050	29,466	14,733	127,317	29,466	11,853
\$25,000 under \$30,000	146,038	146,038	146,038	44,453	7,317	3,659	7,317	3,659	549	7,317	3,659	568
\$30,000 under \$35,000	146,038	146,038	146,038	44,453	7,317	3,659	7,317	3,659	549	7,317	3,659	568
\$35,000 under \$40,000	146,038	146,038	146,038	44,453	7,317	3,659	7,317	3,659	549	7,317	3,659	568
\$40,000 under \$45,000	146,038	146,038	146,038	44,453	7,317	3,659	7,317	3,659	549	7,317	3,659	568
\$45,000 under \$50,000	146,038	146,038	146,038	44,453	7,317	3,659	7,317	3,659	549	7,317	3,659	568
\$50,000 under \$100,000	3,440	163,823	163,823	73,120	3,440	1,720	3,440	1,720	258	3,440	1,720	275
\$100,000 under \$200,000	458	43,162	43,162	22,206	458	229	458	229	34	458	229	37
\$200,000 under \$300,000	166	39,302	39,302	24,983	166	83	166	83	12	166	83	13
\$300,000 under \$500,000	166	39,302	39,302	24,983	166	83	166	83	12	166	83	13
\$500,000 or more	34	49,527	49,527	32,860	34	17	34	17	3	34	17	3
Tax generated at specified rate—Continued												
Size of adjusted gross income	17 percent			19 percent			22 percent			25 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(14)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	1,320,433	636,770	106,251	1,223,526	2,092,221	397,598	842,976	1,485,285	322,543	568,097	960,733	245,183
\$1,000 under \$1,000	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	2,363	3,850	3,850	535	37,653	3,720	728	1,066	119	15,325	2,615	429
\$2,000 under \$3,000	6,818	10,705	10,705	1,110	133,016	7,014	1,066	14,263	5,510	40,165	6,185	1,015
\$3,000 under \$4,000	13,027	208,705	208,705	338,382	148,152	73,116	10,223	140,685	10,450	137,724	69,975	7,280
\$4,000 under \$5,000	18,162	338,382	338,382	54,666	148,152	73,116	10,223	140,685	10,450	137,724	69,975	7,280
\$5,000 under \$6,000	169,554	548,180	548,180	92,907	169,554	84,070	167,038	82,336	12,350	161,688	79,220	12,875
\$6,000 under \$7,000	171,303	548,175	548,175	92,907	169,554	84,070	167,038					

Table 3.15—Separate Returns of Husbands and Wives With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

Tax generated at specified rate—Continued													
Size of adjusted gross income		12 percent			30 percent			50 percent			42 percent		
		Number of returns	Tax generated at rate	Income subject to tax	Number of returns	Tax generated at rate	Income subject to tax	Number of returns	Tax generated at rate	Income subject to tax	Number of returns	Tax generated at rate	Income subject to tax
Total		263,870	423,016	135,385	157,911	245,574	80,407	89,091	110,744	45,530	35,302	56,144	23,832
\$1 under \$1,000		—	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000		—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000		—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000		—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000		—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000		—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000		—	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000		—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000		—	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000		—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000		—	—	—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000		—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000		—	—	—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000		—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000		—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000		13,058	22,568	72,821	32,276	143,334	51,600	44,131	40,222	15,687	14,636	7,983	
\$20,000 under \$30,000		7,169	14,338	4,588	7,169	14,338	5,162	7,169	14,251	5,596	5,964	5,597	
\$30,000 under \$50,000		8,504	17,008	5,443	8,504	16,950	6,066	8,379	16,727	6,524	9,313	16,026	
\$50,000 under \$100,000		3,500	6,999	2,119	3,500	6,850	2,013	3,444	6,528	2,348	3,594	6,828	
\$100,000 under \$200,000		424	848	278	424	848	312	424	848	339	424	848	
\$200,000 under \$500,000		166	332	106	166	332	120	166	331	129	160	320	
\$500,000 under \$1,000,000		38	76	24	38	76	24	38	76	30	38	76	
\$1,000,000 or more		34	68	22	34	68	16	34	68	27	34	68	

Tax generated at specified rate—Continued													
Size of adjusted gross income		48 percent			50 percent (regular rate)			50 percent capital gains rate			53 percent		
		Number of returns	Tax generated at rate	Income subject to tax	Number of returns	Tax generated at rate	Income subject to tax	Number of returns	Tax generated at rate	Income subject to tax	Number of returns	Tax generated at rate	Income subject to tax
Total		25,130	38,707	17,416	14,210	25,990	12,043	9,126	34,165	17,983	907	6,850	3,425
\$1 under \$1,000		—	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000		—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000		—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000		—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000		—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000		—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000		—	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000		—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000		—	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000		—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000		—	—	—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000		—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000		—	—	—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000		—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000		—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000		6,395	12,790	4,137	6,395	12,790	3,382	6,395	12,790	4,137	6,395	12,790	3,382
\$20,000 under \$30,000		6,395	12,790	4,137	6,395	12,790	3,382	6,395	12,790	4,137	6,395	12,790	3,382
\$30,000 under \$50,000		3,382	6,764	2,116	3,382	6,764	1,483	3,382	6,764	2,116	3,382	6,764	1,483
\$50,000 under \$100,000		433	866	281	433	866	141	433	866	281	433	866	141
\$100,000 under \$200,000		390	780	253	390	780	151	390	780	253	390	780	151
\$200,000 under \$500,000		160	318	143	160	318	76	160	318	143	160	318	76
\$500,000 under \$1,000,000		38	76	38	38	76	38	38	76	38	38	76	38
\$1,000,000 or more		34	68	22	34	68	16	34	68	22	34	68	16

Footnotes at end of table

Table 3.15—Separate Returns of Husbands and Wives With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Tax generated at specified rate—Continued																							
	55 percent		56 percent		58 percent		59 percent		60 percent		62 percent		64 percent											
	Number of returns	Income generated at rate	Number of returns	Income generated at rate	Number of returns	Income generated at rate	Number of returns	Income generated at rate	Number of returns	Income generated at rate	Number of returns	Income generated at rate	Number of returns	Income generated at rate										
Total	(56)	4,884	(57)	26,707	(58)	14,689	(59)	3,860	(60)	19,696	(61)	11,540	(62)	2,876	(63)	15,037	(64)	9,022	(65)	2,008	(66)	15,426	(67)	5,564
\$1,000 or less	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Size of adjusted gross income	Tax generated at specified rate—Continued																							
	64 percent		66 percent		68 percent		69 percent		70 percent		70 percent		70 percent											
	Number of returns	Income generated at rate	Number of returns	Income generated at rate	Number of returns	Income generated at rate	Number of returns	Income generated at rate	Number of returns	Income generated at rate	Number of returns	Income generated at rate	Number of returns	Income generated at rate										
Total	(68)	6,943	(70)	3,724	(72)	5,927	(73)	3,912	(74)	4,497	(75)	3,354	(76)	3,292	(77)	4,408	(78)	2,972	(79)	392	(80)	87,720	(81)	61,404
\$1,000 or less	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

*Estimates should be used with caution because of the small number of sample returns on which it is based.

NOTE: (a) Size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

Table 3.16—Returns of Heads of Households With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income

Size of adjusted gross income	Number of returns subject to tax	Taxable income	Tax generated at specified rate					16 percent income subject to tax	Tax generated at rate	16 percent income subject to tax	Tax generated at rate
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	4,200,412	25,413,222	5,123,582	4,200,412	4,082,595	57,155	3,059,851	3,610,052	578,868	—	—
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000	—	—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000	—	—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	411,780	4,773,202	4,773,202	4,773,202	4,773,202	4,773,202	4,773,202	4,773,202	4,773,202	4,773,202	4,773,202
\$20,000 under \$25,000	113,390	1,746,439	1,746,439	1,746,439	1,746,439	1,746,439	1,746,439	1,746,439	1,746,439	1,746,439	1,746,439
\$25,000 under \$30,000	41,867	1,111,248	1,086,949	1,086,949	1,086,949	1,086,949	1,086,949	1,086,949	1,086,949	1,086,949	1,086,949
\$30,000 under \$40,000	14,139	726,058	702,227	702,227	702,227	702,227	702,227	702,227	702,227	702,227	702,227
\$40,000 under \$50,000	2,830	293,848	293,848	293,848	293,848	293,848	293,848	293,848	293,848	293,848	293,848
\$50,000 under \$100,000	100	53,429	53,429	53,429	53,429	53,429	53,429	53,429	53,429	53,429	53,429
\$100,000 under \$200,000	30	53,429	53,429	53,429	53,429	53,429	53,429	53,429	53,429	53,429	53,429
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—

Size of adjusted gross income	Number of returns subject to tax	Taxable income	Tax generated at specified rate—Continued					22 percent income subject to tax	Tax generated at rate	22 percent income subject to tax	Tax generated at rate
			(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total	3,371,992	5,775,216	1,059,538	2,405,215	4,004,212	760,314	1,442,800	2,815,860	574,469	1,015,509	1,814,377
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000	—	—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000	—	—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	411,780	4,773,202	4,773,202	4,773,202	4,773,202	4,773,202	4,773,202	4,773,202	4,773,202	4,773,202	4,773,202
\$20,000 under \$25,000	113,390	1,746,439	1,746,439	1,746,439	1,746,439	1,746,439	1,746,439	1,746,439	1,746,439	1,746,439	1,746,439
\$25,000 under \$30,000	41,867	1,111,248	1,086,949	1,086,949	1,086,949	1,086,949	1,086,949	1,086,949	1,086,949	1,086,949	1,086,949
\$30,000 under \$40,000	14,139	726,058	702,227	702,227	702,227	702,227	702,227	702,227	702,227	702,227	702,227
\$40,000 under \$50,000	2,830	293,848	293,848	293,848	293,848	293,848	293,848	293,848	293,848	293,848	293,848
\$50,000 under \$100,000	100	53,429	53,429	53,429	53,429	53,429	53,429	53,429	53,429	53,429	53,429
\$100,000 under \$200,000	30	53,429	53,429	53,429	53,429	53,429	53,429	53,429	53,429	53,429	53,429
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 3.16—Returns of Heads of Households With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Tax generated at specified rate—Continued														
	25 percent		27 percent		28 percent		31 percent		32 percent						
	Number of returns (23)	Income subject to tax (24)	Tax generated at rate (25)	Number of returns (26)	Income subject to tax (27)	Tax generated at rate (28)	Number of returns (29)	Income subject to tax (30)	Tax generated at rate (31)	Number of returns (32)	Income subject to tax (33)	Tax generated at rate (34)	Number of returns (35)	Income subject to tax (36)	Tax generated at rate (37)
Total	626,742	995,215	248,814	395,599	618,070	167,311	243,301	371,982	104,130	183,816	256,037	77,697	104,666	163,347	56,871
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$16,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$17,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$17,000 under \$18,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$19,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$19,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	2,362	179	141	1,451	1,687	52,962	56,317	35,234	8,677	11,081	424	132	14,027	13,302	4,137
\$25,000 under \$30,000	20,541	5,805	1,863	19,744	21,940	52,962	56,317	35,234	8,677	11,081	424	132	14,027	13,302	4,137
\$30,000 under \$35,000	55,527	15,551	5,044	52,560	57,064	151,040	159,952	95,317	23,504	23,504	62,068	21,721	32,299	55,015	17,505
\$35,000 under \$40,000	108,816	29,544	9,544	103,262	110,264	243,350	242,685	84,033	23,504	23,504	62,068	21,721	32,299	55,015	17,505
\$40,000 under \$45,000	148,175	40,668	12,672	145,263	153,083	324,426	324,426	82,565	23,504	23,504	62,068	21,721	32,299	55,015	17,505
\$45,000 under \$50,000	141,663	38,328	11,832	141,663	150,088	294,426	294,426	82,565	23,504	23,504	62,068	21,721	32,299	55,015	17,505
\$50,000 under \$55,000	141,663	38,328	11,832	141,663	150,088	294,426	294,426	82,565	23,504	23,504	62,068	21,721	32,299	55,015	17,505
\$55,000 under \$60,000	141,663	38,328	11,832	141,663	150,088	294,426	294,426	82,565	23,504	23,504	62,068	21,721	32,299	55,015	17,505
\$60,000 under \$65,000	141,663	38,328	11,832	141,663	150,088	294,426	294,426	82,565	23,504	23,504	62,068	21,721	32,299	55,015	17,505
\$65,000 under \$70,000	141,663	38,328	11,832	141,663	150,088	294,426	294,426	82,565	23,504	23,504	62,068	21,721	32,299	55,015	17,505
\$70,000 under \$75,000	141,663	38,328	11,832	141,663	150,088	294,426	294,426	82,565	23,504	23,504	62,068	21,721	32,299	55,015	17,505
\$75,000 under \$80,000	141,663	38,328	11,832	141,663	150,088	294,426	294,426	82,565	23,504	23,504	62,068	21,721	32,299	55,015	17,505
\$80,000 under \$85,000	141,663	38,328	11,832	141,663	150,088	294,426	294,426	82,565	23,504	23,504	62,068	21,721	32,299	55,015	17,505
\$85,000 under \$90,000	141,663	38,328	11,832	141,663	150,088	294,426	294,426	82,565	23,504	23,504	62,068	21,721	32,299	55,015	17,505
\$90,000 under \$95,000	141,663	38,328	11,832	141,663	150,088	294,426	294,426	82,565	23,504	23,504	62,068	21,721	32,299	55,015	17,505
\$95,000 under \$100,000	141,663	38,328	11,832	141,663	150,088	294,426	294,426	82,565	23,504	23,504	62,068	21,721	32,299	55,015	17,505
\$100,000 under \$105,000	141,663	38,328	11,832	141,663	150,088	294,426	294,426	82,565	23,504	23,504	62,068	21,721	32,299	55,015	17,505
\$105,000 under \$110,000	141,663	38,328	11,832	141,663	150,088	294,426	294,426	82,565	23,504	23,504	62,068	21,721	32,299	55,015	17,505
\$110,000 under \$115,000	141,663	38,328	11,832	141,663	150,088	294,426	294,426	82,565	23,504	23,504	62,068	21,721	32,299	55,015	17,505
\$115,000 under \$120,000	141,663	38,328	11,832	141,663	150,088	294,426	294,426	82,565	23,504	23,504	62,068	21,721	32,299	55,015	17,505
\$120,000 under \$125,000	141,663	38,328	11,832	141,663	150,088	294,426	294,426	82,565	23,504	23,504	62,068	21,721	32,299	55,015	17,505
\$125,000 under \$130,000	141,663	38,328	11,832	141,663	150,088	294,426	294,426	82,565	23,504	23,504	62,068	21,721	32,299	55,015	17,505
\$130,000 under \$135,000	141,663	38,328	11,832	141,663	150,088	294,426	294,426	82,565	23,504	23,504	62,068	21,721	32,299	55,015	17,505
\$135,000 under \$140,000	141,663	38,328	11,832	141,663	150,088	294,426	294,426	82,565	23,504	23,504	62,068	21,721	32,299	55,015	17,505
\$140,000 under \$145,000	141,663	38,328	11,832	141,663	150,088	294,426	294,426	82,565	23,504	23,504	62,068	21,721	32,299	55,015	17,505
\$145,000 under \$150,000	141,663	38,328	11,832	141,663	150,088	294,426	294,426	82,565	23,504	23,504	62,068	21,721	32,299	55,015	17,505
\$150,000 or more	30	60	15	100	200	60	30	60	17	30	60	19	30	60	19

Footnotes at end of table

Table 3.16—Returns of Heads of Households With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

Tax generated at specified rate—Continued															
45 percent		48 percent		50 percent capital gains rate		50 percent maximum tax rate		51 percent							
Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate				
(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	
Total															
20,710	70,203	35,192	16,767	33,911	16,277	2,816	24,142	12,076	5,183	225,158	112,578	10,921	20,511	10,461	

Footnotes at end of table

All figures are estimates based on samples—money amounts are in thousands of dollars.¹

[illegible]

*Estimate should be used with caution because of the small number of sample returns on which it is based

Table 3.17—Returns of Single Persons With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Tax generated at specified rate									
	14 percent			15 percent			16 percent			
	Number of returns	Tax generated at rate	Income subject to tax	Number of returns	Tax generated at rate	Income subject to tax	Number of returns	Tax generated at rate	Income subject to tax	
Total	22,833,462	127,606,196	127,606,196	17,776,363	13,517,524	20,862,598	10,981,201	1,490,863	1,490,863	
\$1 under \$1,000	114,763	2,274	2,274	114,763	318	422	114,763	1,853	1,853	
\$1,000 under \$2,000	43,770	43,770	43,770	43,770	6,271	30,126	43,770	12,555	12,555	
\$2,000 under \$3,000	17,188	17,188	17,188	17,188	2,525	10,585	17,188	3,862	3,862	
\$3,000 under \$4,000	2,786,104	2,786,104	2,786,104	2,786,104	182,455	2,898,216	2,786,104	182,455	182,455	
\$4,000 under \$5,000	4,745,361	4,745,361	4,745,361	4,745,361	324,566	4,745,361	4,745,361	324,566	324,566	
\$5,000 under \$6,000	6,936,012	6,936,012	6,936,012	6,936,012	1,148,872	6,936,012	6,936,012	1,148,872	1,148,872	
\$6,000 under \$7,000	2,634,311	2,634,311	2,634,311	2,634,311	1,211,368	2,634,311	2,634,311	1,211,368	1,211,368	
\$7,000 under \$8,000	1,779,565	1,779,565	1,779,565	1,779,565	898,145	1,779,565	1,779,565	898,145	898,145	
\$8,000 under \$9,000	1,544,751	1,544,751	1,544,751	1,544,751	772,736	1,544,751	1,544,751	772,736	772,736	
\$9,000 under \$10,000	858,152	858,152	858,152	858,152	437,198	858,152	858,152	437,198	437,198	
\$10,000 under \$11,000	1,032,952	1,032,952	1,032,952	1,032,952	525,311	1,032,952	1,032,952	525,311	525,311	
\$11,000 under \$12,000	695,362	695,362	695,362	695,362	345,611	695,362	695,362	345,611	345,611	
\$12,000 under \$13,000	5,807,037	5,807,037	5,807,037	5,807,037	3,258,611	5,807,037	5,807,037	3,258,611	3,258,611	
\$13,000 under \$14,000	1,500,592	1,500,592	1,500,592	1,500,592	750,592	1,500,592	1,500,592	750,592	750,592	
\$14,000 under \$15,000	19,711,952	19,711,952	19,711,952	19,711,952	10,171	19,711,952	19,711,952	10,171	10,171	
\$15,000 under \$20,000	470,251	470,251	470,251	470,251	223,126	470,251	470,251	223,126	223,126	
\$20,000 under \$25,000	18,712	4,156,865	18,712	18,712	88,556	18,712	18,712	88,556	88,556	
\$25,000 under \$30,000	4,212,073	4,212,073	4,212,073	4,212,073	3,023	4,212,073	4,212,073	3,023	3,023	
\$30,000 under \$35,000	3,004,525	3,004,525	3,004,525	3,004,525	3,023	3,004,525	3,004,525	3,023	3,023	
\$35,000 under \$40,000	6,663	1,103,144	6,663	6,663	6,663	1,103,144	6,663	6,663	6,663	
\$40,000 under \$45,000	13,573	1,357,546	13,573	13,573	665,684	13,573	13,573	665,684	665,684	
\$45,000 under \$50,000	733,342	733,342	733,342	733,342	3,454	733,342	733,342	3,454	3,454	
\$50,000 under \$55,000	3,654	254,264	3,654	3,654	1,724	3,654	3,654	1,724	1,724	
\$55,000 under \$60,000	387,793	387,793	387,793	387,793	106	387,793	387,793	106	106	
\$60,000 under \$65,000	211	211	211	211	15	211	211	15	15	
\$65,000 under \$70,000	17	17	17	17	1	17	17	1	1	
\$70,000 under \$75,000	17	17	17	17	1	17	17	1	1	
\$75,000 under \$80,000	17	17	17	17	1	17	17	1	1	
\$80,000 under \$85,000	17	17	17	17	1	17	17	1	1	
\$85,000 under \$90,000	17	17	17	17	1	17	17	1	1	
\$90,000 under \$95,000	17	17	17	17	1	17	17	1	1	
\$95,000 under \$100,000	17	17	17	17	1	17	17	1	1	
\$100,000 under \$105,000	17	17	17	17	1	17	17	1	1	
\$105,000 under \$110,000	17	17	17	17	1	17	17	1	1	
\$110,000 under \$115,000	17	17	17	17	1	17	17	1	1	
\$115,000 under \$120,000	17	17	17	17	1	17	17	1	1	
\$120,000 under \$125,000	17	17	17	17	1	17	17	1	1	
\$125,000 under \$130,000	17	17	17	17	1	17	17	1	1	
\$130,000 under \$135,000	17	17	17	17	1	17	17	1	1	
\$135,000 under \$140,000	17	17	17	17	1	17	17	1	1	
\$140,000 under \$145,000	17	17	17	17	1	17	17	1	1	
\$145,000 under \$150,000	17	17	17	17	1	17	17	1	1	
\$150,000 under \$155,000	17	17	17	17	1	17	17	1	1	
\$155,000 under \$160,000	17	17	17	17	1	17	17	1	1	
\$160,000 under \$165,000	17	17	17	17	1	17	17	1	1	
\$165,000 under \$170,000	17	17	17	17	1	17	17	1	1	
\$170,000 under \$175,000	17	17	17	17	1	17	17	1	1	
\$175,000 under \$180,000	17	17	17	17	1	17	17	1	1	
\$180,000 under \$185,000	17	17	17	17	1	17	17	1	1	
\$185,000 under \$190,000	17	17	17	17	1	17	17	1	1	
\$190,000 under \$195,000	17	17	17	17	1	17	17	1	1	
\$195,000 under \$200,000	17	17	17	17	1	17	17	1	1	
\$200,000 under \$205,000	17	17	17	17	1	17	17	1	1	
\$205,000 under \$210,000	17	17	17	17	1	17	17	1	1	
\$210,000 under \$215,000	17	17	17	17	1	17	17	1	1	
\$215,000 under \$220,000	17	17	17	17	1	17	17	1	1	
\$220,000 under \$225,000	17	17	17	17	1	17	17	1	1	
\$225,000 under \$230,000	17	17	17	17	1	17	17	1	1	
\$230,000 under \$235,000	17	17	17	17	1	17	17	1	1	
\$235,000 under \$240,000	17	17	17	17	1	17	17	1	1	
\$240,000 under \$245,000	17	17	17	17	1	17	17	1	1	
\$245,000 under \$250,000	17	17	17	17	1	17	17	1	1	
\$250,000 under \$255,000	17	17	17	17	1	17	17	1	1	
\$255,000 under \$260,000	17	17	17	17	1	17	17	1	1	
\$260,000 under \$265,000	17	17	17	17	1	17	17	1	1	
\$265,000 under \$270,000	17	17	17	17	1	17	17	1	1	
\$270,000 under \$275,000	17	17	17	17	1	17	17	1	1	
\$275,000 under \$280,000	17	17	17	17	1	17	17	1	1	
\$280,000 under \$285,000	17	17	17	17	1	17	17	1	1	
\$285,000 under \$290,000	17	17	17	17	1	17	17	1	1	
\$290,000 under \$295,000	17	17	17	17	1	17	17	1	1	
\$295,000 under \$300,000	17	17	17	17	1	17	17	1	1	
\$300,000 under \$305,000	17	17	17	17	1	17	17	1	1	
\$305,000 under \$310,000	17	17	17	17	1	17	17	1	1	
\$310,000 under \$315,000	17	17	17	17	1	17	17	1	1	
\$315,000 under \$320,000	17	17	17	17	1	17	17	1	1	
\$320,000 under \$325,000	17	17	17	17	1	17	17	1	1	
\$325,000 under \$330,000	17	17	17	17	1	17	17	1	1	
\$330,000 under \$335,000	17	17	17	17	1	17	17	1	1	
\$335,000 under \$340,000	17	17	17	17	1	17	17	1	1	
\$340,000 under \$345,000	17	17	17	17	1	17	17	1	1	
\$345,000 under \$350,000	17	17	17	17	1	17	17	1	1	
\$350,000 under \$355,000	17	17	17	17	1	17	17	1	1	
\$355,000 under \$360,000	17	17	17	17	1	17	17	1	1	
\$360,000 under \$365,000	17	17	17	17	1	17	17	1	1	
\$365,000 under \$370,000	17	17	17	17	1	17	17	1	1	
\$370,000 under \$375,000	17	17	17	17	1	17	17	1	1	
\$375,000 under \$380,000	17	17	17	17	1	17	17	1	1	
\$380,000 under \$385,000	17	17	17	17	1	17	17	1	1	
\$385,000 under \$390,000	17	17	17	17	1	17	17	1	1	
\$390,000 under \$395,000	17	17	17	17	1	17	17	1	1	
\$395,000 under \$400,000	17	17	17	17	1	17	17	1	1	
\$400,000 under \$405,000	17	17	17	17	1	17	17	1	1	
\$405,000 under \$410,000	17	17	17	17	1	17	17	1	1	
\$410,000 under \$415,000	17	17	17	17	1	17	17	1	1	
\$415,000 under \$420,000	17	17	17	17	1	17	17	1	1	
\$420,000 under \$425,000	17	17	17	17	1	17	17	1	1	
\$425,000 under \$430,000	17	17	17	17	1	17	17	1	1	
\$430,000 under \$435,000	17	17	17	17	1	17	17	1	1	
\$435,000 under \$440,000	17	17	17	17	1	17	17	1	1	
\$440,000 under \$445,000	17	17	17	17	1	17	17	1	1	
\$445,000 under \$450,000	17	17	17	17	1	17	17	1	1	
\$450,000 under \$455,000	17	17	17	17	1	17	17	1	1	
\$455,000 under \$460,000	17	17	17	17	1	17	17	1	1	
\$460,000 under \$465,000	17	17	17	17	1	17	17	1	1	
\$465,000 under \$470,000	17	17	17	17	1	17	17	1	1	
\$470,000 under \$475,000	17	17	17	17	1	17	17	1	1	
\$475,000 under \$480,000	17	17	17	17	1	17	17	1	1	
\$480,000 under \$485,000	17	17	17	17	1	17	17	1	1	
\$485,000 under \$490,000	17	17	17	17	1	17	17	1	1	
\$490,000 under \$495,000	17	17	17	17	1	17	17	1	1	
\$495,000 under \$500,000	17	17	17	17	1	17	17	1	1	
\$500,000 under \$505,000	17	17	17	17	1	17	17	1	1	
\$505,000 under \$510,000	17	17	17	17	1	17	17	1	1	
\$510,000 under \$515,000	17	17	17	17	1	17	17	1	1	
\$515,000 under \$520,000	17	17	17	17	1	17	17	1	1	
\$520,000 under \$525,000	17	17	17	17	1	17	17	1	1	
\$525,000 under \$530,000	17	17	17	17	1	17	17	1	1	
\$530,000 under \$535,000	17	17	17	17	1	17	17	1	1	
\$535,000 under \$540,000	17	17	17	17	1	17	17	1	1	
\$540,000 under \$545,000	17	17	17	17	1	17	17	1	1	
\$545,000 under \$550,000	17	17	17</							

Table 3.17—Returns of Single Persons With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Tax generated at specified rate—Continued									
	25 percent		27 percent		29 percent		31 percent		34 percent	
	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)
	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)
	(136)	(137)	(138)	(139)	(140)	(141)	(142)	(143)	(144)	(145)
	(146)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)	(155)
	(156)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)
	(166)	(167)	(168)	(169)	(170)	(171)	(172)	(173)	(174)	(175)
	(176)	(177)	(178)	(179)	(180)	(181)	(182)	(183)	(184)	(185)
	(186)	(187)	(188)	(189)	(190)	(191)	(192)	(193)	(194)	(195)
	(196)	(197)	(198)	(199)	(200)	(201)	(202)	(203)	(204)	(205)
	(206)	(207)	(208)	(209)	(210)	(211)	(212)	(213)	(214)	(215)
	(216)	(217)	(218)	(219)	(220)	(221)	(222)	(223)	(224)	(225)
	(226)	(227)	(228)	(229)	(230)	(231)	(232)	(233)	(234)	(235)
	(236)	(237)	(238)	(239)	(240)	(241)	(242)	(243)	(244)	(245)
	(246)	(247)	(248)	(249)	(250)	(251)	(252)	(253)	(254)	(255)
	(256)	(257)	(258)	(259)	(260)	(261)	(262)	(263)	(264)	(265)
	(266)	(267)	(268)	(269)	(270)	(271)	(272)	(273)	(274)	(275)
	(276)	(277)	(278)	(279)	(280)	(281)	(282)	(283)	(284)	(285)
	(286)	(287)	(288)	(289)	(290)	(291)	(292)	(293)	(294)	(295)
	(296)	(297)	(298)	(299)	(300)	(301)	(302)	(303)	(304)	(305)
	(306)	(307)	(308)	(309)	(310)	(311)	(312)	(313)	(314)	(315)
	(316)	(317)	(318)	(319)	(320)	(321)	(322)	(323)	(324)	(325)
	(326)	(327)	(328)	(329)	(330)	(331)	(332)	(333)	(334)	(335)
	(336)	(337)	(338)	(339)	(340)	(341)	(342)	(343)	(344)	(345)
	(346)	(347)	(348)	(349)	(350)	(351)	(352)	(353)	(354)	(355)
	(356)	(357)	(358)	(359)	(360)	(361)	(362)	(363)	(364)	(365)
	(366)	(367)	(368)	(369)	(370)	(371)	(372)	(373)	(374)	(375)
	(376)	(377)	(378)	(379)	(380)	(381)	(382)	(383)	(384)	(385)
	(386)	(387)	(388)	(389)	(390)	(391)	(392)	(393)	(394)	(395)
	(396)	(397)	(398)	(399)	(400)	(401)	(402)	(403)	(404)	(405)
	(406)	(407)	(408)	(409)	(410)	(411)	(412)	(413)	(414)	(415)
	(416)	(417)	(418)	(419)	(420)	(421)	(422)	(423)	(424)	(425)
	(426)	(427)	(428)	(429)	(430)	(431)	(432)	(433)	(434)	(435)
	(436)	(437)	(438)	(439)	(440)	(441)	(442)	(443)	(444)	(445)
	(446)	(447)	(448)	(449)	(450)	(451)	(452)	(453)	(454)	(455)
	(456)	(457)	(458)	(459)	(460)	(461)	(462)	(463)	(464)	(465)
	(466)	(467)	(468)	(469)	(470)	(471)	(472)	(473)	(474)	(475)
	(476)	(477)	(478)	(479)	(480)	(481)	(482)	(483)	(484)	(485)
	(486)	(487)	(488)	(489)	(490)	(491)	(492)	(493)	(494)	(495)
	(496)	(497)	(498)	(499)	(500)	(501)	(502)	(503)	(504)	(505)
	(506)	(507)	(508)	(509)	(510)	(511)	(512)	(513)	(514)	(515)
	(516)	(517)	(518)	(519)	(520)	(521)	(522)	(523)	(524)	(525)
	(526)	(527)	(528)	(529)	(530)	(531)	(532)	(533)	(534)	(535)
	(536)	(537)	(538)	(539)	(540)	(541)	(542)	(543)	(544)	(545)
	(546)	(547)	(548)	(549)	(550)	(551)	(552)	(553)	(554)	(555)
	(556)	(557)	(558)	(559)	(560)	(561)	(562)	(563)	(564)	(565)
	(566)	(567)	(568)	(569)	(570)	(571)	(572)	(573)	(574)	(575)
	(576)	(577)	(578)	(579)	(580)	(581)	(582)	(583)	(584)	(585)
	(586)	(587)	(588)	(589)	(590)	(591)	(592)	(593)	(594)	(595)
	(596)	(597)	(598)	(599)	(600)	(601)	(602)	(603)	(604)	(605)
	(606)	(607)	(608)	(609)	(610)	(611)	(612)	(613)	(614)	(615)
	(616)	(617)	(618)	(619)	(620)	(621)	(622)	(623)	(624)	(625)
	(626)	(627)	(628)	(629)	(630)	(631)	(632)	(633)	(634)	(635)
	(636)	(637)	(638)	(639)	(640)	(641)	(642)	(643)	(644)	(645)
	(646)	(647)	(648)	(649)	(650)	(651)	(652)	(653)	(654)	(655)
	(656)	(657)	(658)	(659)	(660)	(661)	(662)	(663)	(664)	(665)
	(666)	(667)	(668)	(669)	(670)	(671)	(672)	(673)	(674)	(675)
	(676)	(677)	(678)	(679)	(680)	(681)	(682)	(683)	(684)	(685)
	(686)	(687)	(688)	(689)	(690)	(691)	(692)	(693)	(694)	(695)
	(696)	(697)	(698)	(699)	(700)	(701)	(702)	(703)	(704)	(705)
	(706)	(707)	(708)	(709)	(710)	(711)	(712)	(713)	(714)	(715)
	(716)	(717)	(718)	(719)	(720)	(721)	(722)	(723)	(724)	(725)
	(726)	(727)	(728)	(729)	(730)	(731)	(732)	(733)	(734)	(735)
	(736)	(737)	(738)	(739)	(740)	(741)	(742)	(743)	(744)	(745)
	(746)	(747)	(748)	(749)	(750)	(751)	(752)	(753)	(754)	(755)
	(756)	(757)	(758)	(759)	(760)	(761)	(762)	(763)	(764)	(765)
	(766)	(767)	(768)	(769)	(770)	(771)	(772)	(773)	(774)	(775)
	(776)	(777)	(778)	(779)	(780)	(781)	(782)	(783)	(784)	(785)
	(786)	(787)	(788)	(789)	(790)	(791)	(792)	(793)	(794)	(795)
	(796)	(797)	(798)	(799)	(800)	(801)	(802)	(803)	(804)	(805)
	(806)	(807)	(808)	(809)	(810)	(811)	(812)	(813)	(814)	(815)
	(816)	(817)	(818)	(819)	(820)	(821)	(822)	(823)	(824)	(825)
	(826)	(827)	(828)	(829)	(830)	(831)	(832)	(833)	(834)	(835)
	(836)	(837)	(838)	(839)	(840)	(841)	(842)	(843)	(844)	(845)
	(846)	(847)	(848)	(849)	(850)	(851)	(852)	(853)	(854)	(855)
	(856)	(857)	(858)	(859)	(860)	(861)	(862)	(863)	(864)	(865)
	(866)	(867)	(868)	(869)	(870)	(871)	(872)	(873)	(874)	(875)
	(876)	(877)	(878)	(879)	(880)	(881)	(882)	(883)	(884)	(885)
	(886)	(887)	(888)	(889)	(890)	(891)	(892)	(893)	(894)	(895)
	(896)	(897)	(898)	(899)	(900)	(901)	(902)	(903)	(904)	(905)
	(906)	(907)	(908)	(909)	(910)	(911)	(912)	(913)	(914)	(915)
	(916)	(917)	(918)	(919)	(920)	(921)	(922)	(923)	(924)	(925)
	(926)	(927)	(928)	(929)	(930)	(931)	(932)	(933)	(934)	(935)
	(936)	(937)	(938)	(939)	(940)	(941)	(942)	(943)	(944)	(945)
	(946)	(947)	(948)	(949)	(950)	(951)	(952)	(953)	(954)	(955)
	(956)	(957)	(958)	(959)	(960)	(961)	(962)	(963)	(964)	(965)
	(966)	(967)	(968)	(969)	(970)	(971)	(972)	(973)	(974)	(975)
	(976)	(977)	(978)	(979)	(980)	(981)	(982)	(983)	(984)	(985)
	(986)	(987)	(988)	(989)	(990)	(991)	(992)	(993)	(994)	(995)
	(996)	(997)	(998)	(999)	(1000)	(1001)	(1002)	(1003)	(1004)	(1005)
	(1006)	(1007)	(1008)	(1009)	(1010)	(1011)	(1012)	(1013)	(1014)	(1015)
	(1016)	(1017)	(1018)	(1019)	(1020)	(1021)	(1022)	(1023)	(1024)	(1025)
	(1026)	(1027)	(1028)	(1029)	(1030)	(1031)	(1032)	(1033)	(1034)	(1035)
	(1036)	(1037)	(1038)	(1039)	(1040)	(1041)	(1042)	(1043)	(1044)	(1045)
	(1046)	(1047)	(1048)	(1049)	(1050)	(1051)	(1052)	(1053)	(1054)	(1055)
	(1056)	(1057)	(1058)	(1059)	(1060)	(1061)	(1062)	(1063)	(1064)	(1065)
	(1066)	(1067)	(1068)	(1069)	(1070)	(1071)	(1072)	(1073)	(1074)	(1075)
	(1076)	(1077)	(1078)	(1079)	(1080)	(1081)	(1082)	(1083)	(1084)	(1085)
	(1086)	(1087)	(1088)	(1089)	(1090)	(1091)	(1092)	(1093)	(1094)	(1095)
	(1096)	(1097)	(1098)	(1099)	(1100)	(1101)	(1102)	(1103)	(1104)	(1105)
	(1106)	(1107)	(1108)	(1109)	(1110)	(1111)	(1112)	(1113)	(1114)	(1115)
	(1116)	(1117)	(1118)	(1119)	(1120)	(1121)	(1122)	(1123)	(1124)	(1125)
	(1126)	(1127)	(1128)	(1129)	(1130)	(1131)	(1132)	(1133)	(1134)	(1135)
	(1136)	(1137)	(1138)	(1139)	(1140)	(1141)	(1142)	(1143)	(1144)	(1145)
	(1146)	(1147)	(1148)	(1149)	(1150)	(1151)	(1152)	(1153)	(1154)	(1155)
	(1156)	(1157)	(1158)	(1159)	(1160)	(1161)	(1162)	(1163)	(1164)	(1165)
	(1166)	(1167)	(1168)	(1169)	(1170)	(1171)	(1172)	(1173)	(1174)	(1175)
	(1176)	(1177)	(1178)	(1179)	(1180)	(1181)	(1182)	(1183)	(1184)	(1185)
	(1186)	(1187)	(1188)	(1189)	(1190)	(1191)	(1192)	(1193)	(1194)	(1195)
	(1196)	(1197)	(1198)	(1199)	(1200)	(1201)	(1202)	(1203)	(1204)	(1205)
	(1206)	(1207)	(1208)	(1209)	(1210)	(1211)	(1212)	(1213)	(1214)	(1215)
	(1216)	(1217)	(1218)	(1219)	(1220)	(1221)	(1222)	(1223)	(1224)	(1225)
	(1226)	(1227)	(1228)	(1229)	(1230)	(1231)	(1232)	(1233)	(1234)	(1235)
	(1236)	(1237)	(1238)	(1239)	(1240)	(1241)	(1242)	(1243)	(1244)	(1245)
	(1246)	(1247)	(1248)	(1249)	(1250)	(1251)	(1252)	(1253)	(1254)	(1255)
	(1256)	(1257)	(1258)	(1259)	(1260)	(1261)	(1262)	(1263)	(1264)	(1265)
	(1266)	(1267)	(1268)	(1269)	(1270)	(1271)	(1272)	(1273)	(1274)	(1275)
	(1276)	(1277)	(1278)	(1279)	(1280)	(1281)	(1282)	(1283)	(1284)	(1285)
	(1286)	(1287)	(1288)	(1289)	(1290)	(1291)	(1292)	(1293)	(1294)	(1295)
	(1296)	(1297)	(1298)	(1299)	(1300)	(1301)	(1302)	(1303)	(1304)	(1305)
	(1306)	(1307)	(1308)	(1309)	(1310)	(1311)	(1312)	(1313)	(1314)	(1315)

All figures are estimates based on samples—money amounts are in thousands of dollars.

*Estimate should be used with caution because of the small number of sample returns on which it is based
NOTE: Detail may not add to total because of rounding

Section 4

Taxpayers Age 65 or Over; Credit for the Elderly

Contents

Introduction, 137

Returns with age exemptions, 137
Credit for the elderly, 138

Text tables

- 4A All returns and returns of taxpayers age 65 or over: selected characteristics, 138
- 4B Comparison of returns with retirement income credit and credit for the elderly, 1975 and 1976, 139

Charts

- 4A Returns filed by taxpayers age 65 and over, 1967-1976, by size of adjusted gross income, 137

Basic tables

- 4.1 Returns of taxpayers age 65 or over: selected income and tax items by size of adjusted gross income, 140

- 4.2 Joint returns with at least one taxpayer 65 or over: selected income and tax items by size of adjusted gross income, 143

- 4.3 Returns with credit for the elderly: selected income and tax items by size of adjusted gross income, 146

Introduction

This section presents data for two groups of returns: those on which one additional exemption was claimed for taxpayers age 65 or over, and those on which the credit for the elderly (formerly the retirement income credit) was claimed. Most, but not all, of the returns falling into the latter category were filed by persons who also claimed an age exemption.

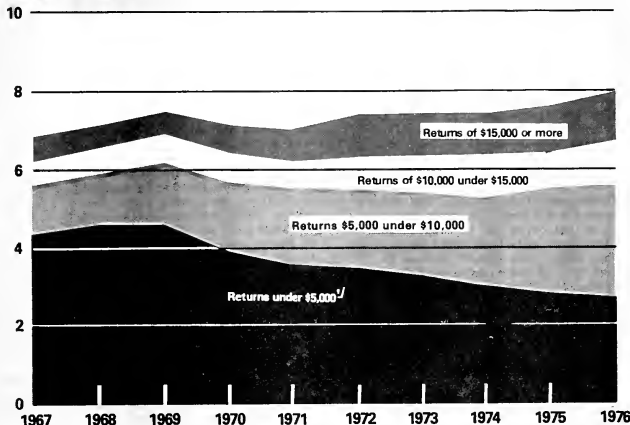
Returns with Age Exemptions

Persons age 65 or over benefited from certain special tax provisions under the Internal Revenue Code. These included an additional \$750 exemption for each taxpayer age 65 or over (which resulted in raising the income floor for filing a return, thus exempting certain individuals from filing), and the exclusion of all or a part of the gain on the sale of personal residences. Also, due to a provision introduced by the Tax Reform Act of 1976, the retirement income credit was replaced with a new, generally more liberal, "credit for the elderly" for taxpayers age 65 or over. Moreover, social security income, a major source of income for many older persons, was non-taxable and was not reported on income tax returns. Table 4A

Chart 4A

**Returns
filed by
taxpayers
age 65
and over,
1967-1976,
by size of
adjusted
gross
income**

Millions of returns



^{1/} The number of returns filed reflects, in part, the changes in filing requirements for 1970, 1971, 1972, 1975 and 1976.

Table 4A.—All Returns and Estimates of Taxpayers Age 65 or Over: Selected Characteristics

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All returns		Returns of taxpayers age 65 or over				Number as percent of total returns of taxpayers age 65 or over
	Number of returns	Amount	Number of returns	Amount	As percent of all returns with characteristics		
					Number of returns	Amount	
Adjusted gross income less deficit	84,670,389	1,053,895,687	7,975,070	91,196,288	94	87	100.0
Salaries and wages (gross)	75,510,735	886,996,631	3,349,923	25,750,274	44	29	42.2
Total net profit less loss from business activities ¹	12,261,981	61,513,699	1,511,330	5,927,639	12	9	19.0
Sales of property net gain less loss	8,973,855	18,717,241	2,221,280	5,707,012	24	30	27.9
Dividends in adjusted gross income	9,039,758	24,461,943	2,831,560	12,216,524	31	49	35.5
Interest received	42,569,233	48,568,111	7,027,991	21,903,980	16	45	88.1
Rent net income less loss	6,780,877	3,850,773	1,734,296	3,622,422	25	64	21.8
Royalty net income less loss	641,829	2,027,427	235,580	864,686	36	43	4.6
Pensions and annuities	5,806,907	26,967,554	3,437,175	15,121,304	58	56	43.1
Income received this year in adjusted gross income	5,538,948	24,556,210	3,357,213	14,194,276	80	57	42.7
Statutory adjustments	8,863,775	16,284,275	372,133	678,576	4	42	4.1
Lump-sum distributions not included in adjusted gross income	146,225	610,275	25,912	141,370	17	23	0.3
Itemized deductions	25,951,389	133,890,976	2,184,495	12,973,217	84	97	27.4
Taxes deducted	19,062,751	12,159,556	2,007,653	2,896,338	10	23	10.5
Interest deducted	25,860,606	49,610,062	2,151,031	4,524,867	83	91	27.0
Contributions	23,366,640	43,415,643	1,071,041	1,487,616	4	34	13.4
Miscellaneous	24,434,659	16,792,387	2,048,527	3,028,167	84	180	25.7
Total	21,771,915	11,913,508	1,738,539	1,036,492	80	87	21.8
Casualty and theft losses	1,998,333	1,570,409	101,995	87,034	5	5	1.3
Standard deduction							
Total	58,172,237	113,753,788	5,705,223	11,382,809	98	100	71.5
Low-income allowance	43,572,511	78,495,854	4,708,633	8,954,776	10	114	59.0
Percentage standard deduction	14,599,726	35,257,934	996,590	2,428,033	68	6	12.5
Taxable income	68,716,772	674,886,988	5,985,072	53,391,159	87	79	75.1
Credit for the elderly	1,010,834	205,793	739,244	116,187	73	56	9.3
Income tax after credits	64,396,653	140,801,196	5,438,546	13,469,488	8	9	88.2
Additional tax for tax preferences	246,735	1,000,273	74,758	279,414	30	27	0.9
Total income tax	64,421,367	141,801,470	5,441,001	13,748,901	8	9	88.2
Total tax liability	65,969,754	145,748,802	5,707,294	14,110,965	87	97	71.6

¹Comprises net profit less loss from businesses, farms, partnerships, and Small Business Corporations

NOTE: Detail may not add to total because of rounding

shows selected characteristics reported on returns of taxpayers age 65 or over in comparison to all returns.

For 1976, the filing requirement for single persons age 65 or over was \$3,200 in gross income, while for persons who qualified as "surviving spouses" the amount was \$3,600. For joint returns, if either spouse was 65 or over, the filing requirement was \$4,350, and it was \$5,100 if both spouses were 65 or over. The reason the filing requirements were higher for older persons was that the extra exemption deduction and the low-income allowance made them nontaxable in any case. The steady decline in returns of the elderly with incomes under \$5,000 shown in chart 4A is partly a result of the increasingly liberal tax return filing requirements granted this group since 1969.

Credit for the Elderly

Introduced by the Tax Reform Act of 1976, this credit replaced the retirement income credit in effect for 1975 and earlier years. For taxpayers under age 65, the computation of the new credit was similar to that for the retirement

income credit. In brief, the base for this computation for 1976 was pensions and annuities received under public retirement systems, limited to \$2,500 for single persons, \$3,750 for couples filing jointly if both had qualifying pensions, and \$1,875 for married persons filing a separate return. The corresponding limits for 1975 were \$1,524, \$3,048, and \$1,524, respectively. The base was further reduced by pensions received under the Social Security or Railroad Retirement Acts, and by the amount of "earned income" (defined here as the gross amount of wages, salaries, or professional fees, and other amounts received as compensation for personal services) in excess of \$1,200. The actual credit equaled 15 percent of the (reduced) base.

For 1975, the computation of the retirement income credit for taxpayers age 65 and over was quite similar to that for taxpayers under 65, except that all types of pensions and annuities, as well as income from savings, could be used in computing the base. The credit for the elderly introduced for 1976, on the other hand, differed markedly between

the two age groups. Amounts received from pensions or savings were not used in computing the credit for taxpayers age 65 and over. The computation base was simply \$2,500, \$3,750, or \$1,875, depending on marital status, reduced by pensions received under the Social Security or Railroad Retirement Acts. However, instead of a phase-out based on earned income, the new law contained a phase-out based on adjusted gross income (i.e., both earned and unearned income). This phase-out equaled one-half of the excess adjusted gross income over \$7,500 for single persons, over \$10,000 for married couples, and over \$5,000 for married persons who were separated. Thus, no credit was allowed for single persons age 65 and over with adjusted gross incomes over \$12,500, married couples with incomes over \$17,500 or separated persons with income over \$8,750.

One more, minor, change introduced by the Tax Reform Act of 1976 was the elimination of the prior-year income test. Under the previous law, to qualify for the retirement income credit, the taxpayer had to have received earned income in excess of \$600 in

Table 4B.—Comparison of Returns With Retirement Income Credit and Credit for the Elderly, 1975 and 1976

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item by size of adjusted gross income	All returns		Returns of taxpayers age 65 or over	
	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)
Retirement Income Credit, 1975				
Total	784,808	128,968	596,075	88,902
Under \$5,000	90,335	7,041	74,648	5,168
\$5,000 under \$10,000	340,754	53,795	281,538	41,309
\$10,000 under \$15,000	178,771	33,576	122,965	21,222
\$15,000 or more	176,948	94,553	116,926	20,905
Credit for the Elderly, 1976				
Total	1,010,834	205,793	739,244	116,181
Under \$5,000	162,153	17,759	142,806	13,481
\$5,000 under \$10,000	514,211	99,597	425,566	69,858
\$10,000 under \$15,000	215,772	52,121	140,714	28,023
\$15,000 or more	118,698	36,316	30,156	6,819
Change, 1975 to 1976				
Total	226,026	76,828	141,169	27,579
Under \$5,000	71,818	10,717	68,160	8,315
\$5,000 under \$10,000	173,457	45,803	144,028	28,549
\$10,000 under \$15,000	39,001	18,543	17,759	4,801
\$15,000 or more	-58,250	1,763	-88,778	-14,086

NOTE: Detail may not add to total because of rounding.

of any 10 years prior to the year for which the credit was claimed. There was no such test claiming the 1976 credit for elderly.

The Tax Reduction and Simplification Act of 1977 maintained the liberalized provisions of the 1975 Act. However, it also exempted taxpayers whose 1976 credit had been reduced or eliminated by the adjusted gross income phase-out to compute the credit under the previous law for one year.

Since the 1977 Act did not change the law until after the 1976 filing deadline for most taxpayers had already passed, many taxpayers failed to file amended returns to use the more advantageous computation of the credit. Therefore, the data for 1976 shown in Table 4B are slightly understated.

Table 4.1—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Number of exemptions		Salaries and wages (gross)		Total net profit less loss from business activities ¹		Sales of capital assets net gain less loss	
			Total	For age 65 or over	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	7,975,070	91,196,286	23,723,226	10,430,783	3,349,923	25,750,274	1,511,330	5,927,639	2,162,453	5,830,709
Under \$2,000	626,586	—32,592	1,776,348	785,354	196,299	236,340	254,239	—660,435	76,960	104,117
\$2,000 under \$4,000	1,305,461	4,096,098	3,486,844	1,577,219	518,504	1,103,446	191,529	166,654	178,397	87,271
\$4,000 under \$6,000	1,467,224	7,317,592	4,165,873	1,875,513	562,956	1,783,775	149,116	163,531	240,757	166,806
\$6,000 under \$8,000	1,162,608	8,115,596	3,508,276	1,569,199	408,750	1,856,602	142,170	171,465	299,939	166,129
\$8,000 under \$10,000	702,631	6,231,667	2,099,209	930,412	280,964	1,674,693	123,561	222,475	164,811	187,227
\$10,000 under \$12,000	568,860	6,229,956	1,743,651	753,339	268,647	2,016,972	85,975	240,137	179,697	299,804
\$12,000 under \$14,000	433,208	5,602,968	1,342,317	580,927	210,023	1,777,364	71,278	230,735	148,659	236,964
\$14,000 under \$16,000	321,612	4,794,299	1,028,589	432,615	187,535	1,629,790	57,635	179,299	102,814	222,685
\$16,000 under \$18,000	240,016	4,151,292	773,868	338,287	115,525	1,290,974	40,398	217,975	92,135	203,683
\$18,000 under \$20,000	172,164	3,269,529	550,989	234,182	86,378	1,033,276	39,483	154,071	74,223	164,953
\$20,000 under \$25,000	311,504	6,920,715	1,042,466	434,886	157,740	2,295,438	80,143	405,169	136,632	356,754
\$25,000 under \$30,000	202,046	5,543,326	659,320	278,073	98,880	1,552,721	61,756	539,360	125,618	365,004
\$30,000 under \$50,000	274,043	10,100,286	912,453	380,252	144,558	3,096,479	106,237	1,204,138	169,556	384,514
\$50,000 under \$100,000	137,235	9,181,548	470,049	199,285	74,914	2,223,032	70,877	1,486,436	107,478	768,741
\$100,000 under \$200,000	35,479	4,726,983	127,670	52,370	21,970	2,153,001	21,199	663,111	30,021	514,607
\$200,000 under \$500,000	9,786	2,796,094	33,902	14,336	6,078	516,468	6,413	388,186	8,708	394,824
\$500,000 under \$1,000,000	1,366	916,364	4,652	1,947	851	103,251	941	53,064	1,252	184,591
\$1,000,000 or more	520	1,153,951	1,750	785	340	44,460	380	110,246	466	518,714
All returns, summary	2,682,805	7,346,112	7,232,082	3,251,163	991,727	2,160,211	521,335	—429,552	378,844	270,287
Under \$5,000	2,601,405	8,833,239	7,804,468	3,486,336	984,745	4,484,846	339,280	602,020	493,263	381,442
\$5,000 under \$10,000	1,184,377	14,467,725	3,670,743	1,580,910	586,931	1,869,779	196,640	562,155	366,931	651,442
\$10,000 under \$15,000	554,503	9,560,333	1,768,671	756,440	281,287	2,158,598	105,129	460,664	216,007	476,667
\$15,000 under \$20,000	971,980	41,388,880	3,247,262	1,361,914	505,332	11,046,841	347,946	4,821,712	578,761	739,050

Size of adjusted gross income	Sales of property other than capital assets net gain less loss		Dividends				Interest received		Pensions and annuities	
	Number of returns	Amount	Before exclusion		In adjusted gross income		Number of returns	Amount	Total	
			Number of returns	Amount	Number of returns	Amount			Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	166,279	76,303	3,449,771	12,643,614	2,831,560	12,216,524	7,027,991	21,903,960	3,437,175	15,121,934
Under \$2,000	12,574	—102,630	125,496	109,808	94,443	96,872	424,360	425,943	96,230	199,146
\$2,000 under \$4,000	7,411	2,144	322,615	226,064	226,427	195,101	1,060,144	1,422,600	456,067	896,411
\$4,000 under \$6,000	16,167	1,723	516,507	480,129	401,775	424,319	1,276,753	2,256,801	727,056	1,186,147
\$6,000 under \$8,000	15,628	1,603	515,717	717,472	419,944	658,564	1,036,820	2,577,501	593,481	2,226,888
\$8,000 under \$10,000	16,456	705	355,511	356,153	294,188	512,821	652,719	1,783,895	373,498	1,640,406
\$10,000 under \$12,000	9,504	4,580	254,840	510,442	204,600	479,350	529,910	1,544,982	292,724	1,473,022
\$12,000 under \$14,000	12,754	28,893	224,274	500,238	193,316	470,487	406,150	1,449,556	188,740	1,110,730
\$14,000 under \$16,000	8,520	18,341	159,582	395,322	137,613	374,420	298,636	1,078,302	142,226	796,246
\$16,000 under \$18,000	3,432	21,675	144,455	399,952	120,082	379,055	231,279	1,092,093	113,880	816,111
\$18,000 under \$20,000	6,478	13,033	106,186	363,376	87,103	351,255	163,872	763,652	74,923	596,011
\$20,000 under \$25,000	14,024	4,762	192,079	695,831	166,075	666,273	298,116	1,555,745	139,191	1,043,188
\$25,000 under \$30,000	9,570	7,844	251,340	721,285	130,707	698,509	199,068	1,213,633	89,639	611,007
\$30,000 under \$50,000	18,449	38,448	214,863	1,835,003	193,351	1,801,434	268,869	2,168,213	104,396	727,492
\$50,000 under \$100,000	8,673	12,644	120,625	2,055,266	116,617	2,035,617	135,209	1,574,926	43,468	441,336
\$100,000 under \$200,000	3,157	9,610	33,195	1,226,225	32,120	1,220,705	34,673	593,104	8,729	107,817
\$200,000 under \$500,000	1,140	6,975	8,351	982,468	6,179	980,932	8,391	261,231	2,466	36,417
\$500,000 under \$1,000,000	226	3,926	1,322	405,805	1,312	401,586	1,335	76,692	558	7,470
\$1,000,000 or more	116	2,028	512	465,777	508	465,895	515	95,108	122	2,054
All returns, summary	28,213	—102,016	684,789	551,357	495,452	484,885	2,117,072	2,914,152	897,860	2,048,768
Under \$5,000	42,023	5,559	1,152,057	1,538,269	941,325	1,402,892	2,333,696	5,562,589	1,348,454	5,102,204
\$5,000 under \$10,000	27,340	44,267	361,611	1,217,982	464,618	1,145,983	1,104,445	3,599,747	542,618	2,994,192
\$10,000 under \$15,000	13,246	42,235	327,856	950,339	278,096	807,583	552,402	2,288,940	259,675	1,799,991
\$15,000 under \$20,000	55,555	86,230	723,468	3,385,679	652,009	8,275,181	947,376	7,536,653	388,366	3,176,781

Footnotes at end of table

Table 4.1—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Pensions and annuities—Continued In adjusted gross income		Rent net income less loss		Royalty net income less loss		Estate or trust net income less loss		All other sources net income less loss ¹	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	3,357,213	14,194,276	1,734,295	3,622,422	235,580	884,688	267,414	1,331,022	860,935	337,027
Under \$2,000	77,160	111,852	124,803	7,938	11,548	17,570	1,130	232	28,644	—213,577
\$2,000 under \$4,000	447,426	825,348	275,394	274,439	14,395	16,182	**1,090	**1,241	77,979	25,071
\$4,000 under \$6,000	722,367	2,071,501	260,519	337,993	17,801	4,657	29,778	63,086	124,927	53,118
\$6,000 under \$8,000	367,887	2,181,592	243,226	345,280	34,563	18,154	33,205	82,869	104,748	64,448
\$8,000 under \$10,000	384,712	1,549,654	131,263	256,175	24,434	44,765	16,618	50,440	91,917	22,669
\$10,000 under \$12,000	278,306	1,383,660	120,579	167,751	7,954	11,346	23,445	81,152	71,412	33,469
\$12,000 under \$14,000	183,247	1,032,057	95,872	303,308	21,743	49,205	10,705	23,949	52,446	28,136
\$14,000 under \$16,000	135,469	745,948	73,071	178,387	11,992	23,016	11,849	46,401	55,969	30,457
\$16,000 under \$18,000	110,306	746,302	56,860	175,853	7,943	9,593	13,201	54,433	27,537	3,741
\$18,000 under \$20,000	74,690	569,451	41,280	107,071	7,854	32,752	10,307	77,770	31,196	22,884
\$20,000 under \$25,000	135,815	990,646	60,692	213,520	16,160	77,380	20,865	82,106	60,832	28,126
\$25,000 under \$30,000	87,519	781,968	59,917	246,353	15,915	56,394	19,666	92,344	41,888	44,240
\$30,000 under \$50,000	98,282	669,365	95,961	300,616	20,909	116,887	30,609	190,165	42,182	26,841
\$50,000 under \$100,000	42,537	399,265	52,336	357,054	15,230	119,624	24,091	221,299	35,242	95,244
\$100,000 under \$200,000	8,570	100,227	15,458	171,055	5,416	105,072	7,635	119,690	9,994	40,692
\$200,000 under \$500,000	2,427	33,251	4,175	62,052	1,886	67,092	2,462	70,590	3,312	19,449
\$500,000 under \$1,000,000	354	5,788	637	11,347	358	39,658	984	20,874	506	5,230
\$1,000,000 or more	120	1,792	252	4,531	159	53,352	174	56,361	204	1,776
All returns, summary	869,890	1,808,544	540,013	455,022	41,674	39,723	21,796	26,891	175,935	—150,051
Under \$5,000	1,329,862	4,932,003	495,192	766,803	65,387	63,604	70,025	186,796	252,280	105,773
\$5,000 under \$10,000	526,420	2,790,717	257,766	586,299	36,153	79,646	29,785	114,889	157,204	76,654
\$10,000 under \$15,000	253,618	1,686,710	129,896	345,771	21,333	46,266	29,722	168,816	81,356	42,052
\$20,000 or more	375,623	2,976,302	311,428	1,466,528	78,033	655,448	106,086	833,630	194,160	262,599

Size of adjusted gross income	Statutory adjustments				Total deductions		Taxable income		Income tax before credits	
	Total		Sick pay exclusion							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	372,133	678,576	41,463	123,346	7,889,718	24,356,026	5,965,072	53,391,159	5,988,059	14,392,439
Under \$2,000	15,982	56,914	*8,504	*19,328	541,234	1,059,794	—	—	*2,987	*44
\$2,000 under \$4,000	22,041	60,000	*8,488	*37,668	1,305,461	2,476,330	373,879	163,922	373,879	23,160
\$4,000 under \$6,000	37,243	49,717	*5,997	*12,166	1,467,224	3,187,896	1,114,084	1,346,671	1,114,084	204,630
\$6,000 under \$8,000	43,072	33,639	*269	*665	1,162,609	2,653,305	1,121,099	2,821,956	1,121,099	469,091
\$8,000 under \$10,000	23,672	25,863	*4,499	*7,529	702,331	1,728,139	685,533	3,049,722	685,533	513,709
\$10,000 under \$12,000	27,806	33,277	*3,088	*2,639	568,880	1,506,806	562,799	3,457,105	562,799	610,488
\$12,000 under \$14,000	21,644	27,687	*586	*2,251	433,208	1,175,629	430,519	3,441,812	430,519	635,356
\$14,000 under \$16,000	22,317	31,445	*2,076	*4,709	321,612	1,016,882	319,377	3,022,697	319,377	565,456
\$16,000 under \$18,000	18,305	24,287	*2,606	*4,915	243,016	888,331	241,877	2,669,081	241,877	322,526
\$18,000 under \$20,000	11,471	20,645	*1,527	*1,682	172,164	680,783	169,436	2,222,901	169,436	451,234
\$20,000 under \$25,000	26,701	40,207	—	—	311,504	1,318,217	309,863	4,828,787	309,863	1,024,898
\$25,000 under \$30,000	27,803	57,464	*492	*435	202,046	919,842	201,715	4,132,009	201,715	951,437
\$30,000 under \$50,000	41,824	96,815	*3,081	*8,662	274,043	1,845,895	271,114	7,680,808	271,114	2,024,178
\$50,000 under \$100,000	25,483	86,322	*199	*569	137,236	1,715,037	136,818	7,155,252	136,818	257,177
\$100,000 under \$200,000	5,549	24,369	*38	*69	35,479	905,904	35,333	3,733,880	35,333	1,721,749
\$200,000 under \$500,000	1,354	7,058	*113	*118	5,786	655,092	9,738	2,118,536	9,738	1,165,163
\$500,000 under \$1,000,000	142	1,545	**	**	1,366	260,660	1,352	655,005	1,352	408,061
\$1,000,000 or more	44	1,402	**	**	520	361,484	516	791,014	516	533,994
All returns, summary	51,644	131,985	17,020	77,161	2,577,453	5,031,922	830,862	6,752,76	833,849	99,823
Under \$5,000	90,366	94,149	*10,737	*20,215	2,601,405	6,073,542	2,463,753	6,806,995	2,463,753	1,110,800
\$5,000 under \$10,000	62,541	73,871	*4,922	*5,294	1,184,377	3,243,861	1,174,605	8,544,960	1,174,605	1,550,941
\$10,000 under \$15,000	38,702	63,269	*4,961	*10,903	554,503	2,024,570	549,403	6,268,838	549,403	1,234,207
\$20,000 or more	128,880	315,302	3,823	5,774	971,980	7,982,131	968,449	31,055,291	968,449	10,095,657

Footnotes at end of table

Table 4.1—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax credits							
	Total		Credit for the elderly		Earned income credit used to offset income tax before credits		Income tax after credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	5,968,059	922,951	739,244	116,180	18,678	1,206	5,438,846	13,469,488
Under \$2,000	2,987	42	**46,356	**1,513	—	—	**240,718	**10,074
\$2,000 under \$4,000	373,879	13,067	—	—	—	—	—	—
\$4,000 under \$6,000	1,114,084	75,909	181,121	23,440	1,403	—	802,836	128,721
\$6,000 under \$8,000	1,121,099	123,567	226,914	37,790	17,475	—	1,034,881	345,323
\$8,000 under \$10,000	865,553	91,370	113,961	20,595	1,035	—	679,496	422,339
\$10,000 under \$12,000	562,799	91,850	89,796	17,105	—	—	558,333	518,636
\$12,000 under \$14,000	430,519	79,045	37,598	6,943	—	—	428,488	556,311
\$14,000 under \$16,000	319,377	63,183	20,775	3,837	—	—	318,867	502,273
\$16,000 under \$18,000	241,877	46,445	8,913	1,371	—	—	241,821	476,061
\$18,000 under \$20,000	169,436	32,739	**2,500	**378	—	—	169,436	418,584
\$20,000 under \$25,000	309,863	64,861	5,033	1,193	—	—	308,209	960,037
\$25,000 under \$30,000	201,715	58,516	**1,835	**540	—	—	201,715	892,202
\$30,000 under \$50,000	271,114	71,529	**3,297	**1,107	—	—	270,833	1,952,648
\$50,000 under \$100,000	136,818	47,700	865	228	—	—	136,472	2,518,477
\$100,000 under \$200,000	35,203	30,069	132	30	—	—	35,273	1,691,600
\$200,000 under \$500,000	9,738	17,891	**23	**8	—	—	9,708	1,147,273
\$500,000 under \$1,000,000	1,352	6,432	**15	**2	—	—	1,347	401,629
\$1,000,000 or more	516	8,715	—	—	—	—	513	525,800
All returns, summary	833,849	42,658	142,806	13,481	*28	*6	577,279	57,176
Under \$5,000	2,463,753	261,318	425,566	69,858	18,650	1,200	2,190,452	849,482
\$5,000 under \$10,000	1,174,605	205,406	140,714	26,023	—	—	1,168,108	1,345,536
\$10,000 under \$15,000	549,403	107,857	18,888	3,711	—	—	548,837	1,128,350
\$15,000 under \$20,000	966,449	305,713	11,290	3,108	—	—	964,170	10,090,344

Size of adjusted gross income	Total income tax				Total tax liability		Earned income credit, refundable portion	
	Total income tax		Earned income credit used to offset all other taxes		Total tax liability		Earned income credit, refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Total	5,441,001	13,748,901	17,538	2,036	5,707,284	14,110,865	77,268	14,071
Under \$2,000	365	4,513	804	76	83,236	12,051	13,624	897
\$2,000 under \$4,000	240,718	10,331	6,382	760	343,188	26,196	32,299	7,132
\$4,000 under \$6,000	802,836	129,301	7,319	886	982,458	150,763	27,119	5,912
\$6,000 under \$8,000	1,034,881	345,523	3,033	314	1,047,472	369,233	**3,596	**321
\$8,000 under \$10,000	679,515	422,847	—	—	684,259	443,367	—	—
\$10,000 under \$12,000	558,697	520,866	—	—	559,316	541,403	—	—
\$12,000 under \$14,000	428,488	563,260	—	—	430,410	583,664	—	—
\$14,000 under \$16,000	319,026	503,122	—	—	319,508	521,329	—	—
\$16,000 under \$18,000	241,867	478,464	—	—	241,907	485,841	—	—
\$18,000 under \$20,000	169,439	418,988	—	—	169,672	434,540	—	—
\$20,000 under \$25,000	308,497	965,264	—	—	308,776	998,724	—	—
\$25,000 under \$30,000	201,715	906,231	—	—	201,715	992,323	—	—
\$30,000 under \$50,000	271,068	1,993,158	—	—	271,211	2,049,417	—	—
\$50,000 under \$100,000	136,943	2,571,944	—	—	137,085	2,614,711	—	—
\$100,000 under \$200,000	35,425	1,738,965	—	—	35,443	1,749,649	—	—
\$200,000 under \$500,000	9,775	1,191,286	—	—	9,775	1,195,254	—	—
\$500,000 under \$1,000,000	1,364	425,659	—	—	1,364	426,542	—	—
\$1,000,000 or more	519	965,378	—	—	519	966,059	—	—
All returns, summary	577,652	62,330	12,072	1,455	800,223	95,849	63,572	11,183
Under \$5,000	2,180,517	850,184	5,466	581	2,220,390	905,761	13,896	2,909
\$5,000 under \$10,000	1,168,481	1,354,515	—	—	1,171,019	1,404,213	—	—
\$10,000 under \$15,000	549,045	1,129,885	—	—	549,794	1,172,383	—	—
\$15,000 under \$20,000	965,306	10,351,885	—	—	965,586	10,532,679	—	—

*Estimate should be used with caution because of the small number of sample returns on which it is based.

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

*Comprises net profit less loss from businesses, farms, partnerships, and Small Business Corporations.

*Comprises State income tax refunds, alimony and other income less other loss.

NOTE: Detail may not add to total because of rounding.

Table 4.2—Joint Returns With at Least One Taxpayer 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income

If figures are estimates based on samples—money amounts are in thousands of dollars

Figures are estimates based on samples—money amounts are in thousands of dollars										
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Number of exemptions		Salaries and wages (gross)		Total net profit less loss from business activities ¹		Sales of capital assets net gain less loss	
			Total	Age 65 and over	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Total	4,601,962	62,861,370	16,805,488	7,052,150	2,402,103	21,164,022	1,154,149	5,004,147	1,273,065	3,890,783
Under \$2,000	316,893	—194,382	1,151,056	475,123	109,803	162,702	162,548	—551,798	36,620	81,666
\$2,000 under \$4,000	517,482	1,608,787	1,980,496	787,136	298,939	644,061	132,762	103,676	57,148	36,154
\$4,000 under \$6,000	738,677	3,752,002	2,697,381	1,146,768	372,902	1,202,073	116,399	116,432	101,603	73,168
\$6,000 under \$8,000	661,895	4,626,889	2,454,603	1,065,966	286,420	1,324,521	101,969	110,027	154,311	109,869
\$8,000 under \$10,000	414,800	3,726,668	1,510,881	642,881	186,811	1,110,566	104,853	176,370	101,527	127,464
\$10,000 under \$12,000	390,410	3,955,098	1,315,438	544,889	205,139	1,551,740	87,867	182,610	91,817	146,615
\$12,000 under \$14,000	280,598	3,641,006	1,027,834	428,308	164,979	1,418,799	53,643	163,502	90,764	168,162
\$14,000 under \$16,000	244,961	3,655,336	867,880	355,821	157,803	1,641,171	50,734	136,009	73,398	149,155
\$16,000 under \$18,000	174,487	2,967,039	627,332	261,758	92,750	1,064,916	35,851	185,911	67,093	138,485
\$18,000 under \$20,000	126,552	2,399,537	455,037	188,570	73,894	906,534	32,940	124,944	56,993	109,869
\$20,000 under \$25,000	238,173	5,290,320	890,665	361,555	135,670	1,972,755	69,288	344,836	98,425	270,623
\$25,000 under \$30,000	159,952	4,384,587	572,835	235,979	88,679	1,467,681	51,595	432,436	91,653	254,925
\$30,000 under \$50,000	220,196	8,219,117	800,042	326,995	134,221	2,935,457	87,190	1,052,402	131,737	586,322
\$50,000 under \$100,000	109,190	7,294,991	411,132	171,239	66,504	2,023,600	61,712	1,336,867	85,214	547,426
\$100,000 under \$200,000	28,580	3,832,872	106,184	45,471	19,806	1,113,162	18,365	612,509	24,536	409,345
\$200,000 under \$500,000	7,722	2,210,387	29,516	12,272	5,475	486,555	5,320	332,438	6,871	307,890
\$500,000 under \$1,000,000	1,028	686,294	3,945	1,609	755	95,805	772	50,536	961	147,937
\$1,000,000 or more	365	803,910	1,431	610	283	40,124	293	94,242	352	246,705
All returns, summary										
Under \$5,000	1,144,634	2,813,601	4,153,659	1,730,350	571,719	1,290,520	351,861	—412,718	140,246	142,892
\$5,000 under \$10,000	1,505,113	10,706,564	5,540,796	2,387,524	685,336	3,153,404	266,670	367,625	310,963	262,227
\$10,000 under \$15,000	779,785	9,804,705	2,838,272	1,175,975	464,309	3,029,662	149,170	412,530	222,595	363,791
\$15,000 under \$20,000	407,234	7,013,822	1,454,849	603,171	229,346	2,655,497	91,693	380,436	159,410	330,595
\$20,000 or more	765,196	32,722,680	2,817,750	1,155,130	451,393	10,134,939	294,755	4,256,264	439,651	2,771,179

Size of adjusted gross income	Sales of property other than capital assets net gain less loss		Dividends				Interest received		Pensions and annuities			
	Number of returns	Amount	Before exclusion		In adjusted gross income		Number of returns	Amount	Total			
			Number of returns	Amount	Number of returns	Amount			Number of returns	Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
Total	121,329	75,167	1,910,603	7,317,651	1,508,286	7,026,713	4,024,702	13,306,482	2,097,406	10,083,017		
Under \$2,000	11,003	—96,287	67,778	64,270	51,294	55,978	214,242	269,758	61,860	154,312		
\$2,000 under \$4,000	2,866	—771	84,631	47,419	52,410	36,020	375,990	387,628	197,088	367,944		
\$4,000 under \$6,000	9,844	2,482	201,548	144,450	146,508	116,390	627,438	972,739	370,690	1,175,578		
\$6,000 under \$8,000	11,173	4,679	242,467	307,901	180,407	272,580	573,135	1,374,176	346,648	1,259,295		
\$8,000 under \$10,000	6,940	105	197,264	208,795	156,020	180,181	378,965	959,662	242,897	1,057,705		
\$10,000 under \$12,000	8,148	3,802	142,873	194,910	102,573	164,012	334,251	680,830	177,147	934,618		
\$12,000 under \$14,000	8,819	27,802	137,423	269,756	110,438	248,138	282,190	850,131	128,038	680,654		
\$14,000 under \$16,000	7,272	17,763	109,128	201,167	89,376	183,969	227,144	776,736	112,119	660,275		
\$16,000 under \$18,000	3,432	21,675	99,669	194,427	76,404	180,754	165,365	679,454	86,742	645,189		
\$18,000 under \$20,000	5,169	11,199	74,491	226,206	57,829	215,127	119,678	523,673	56,599	445,692		
\$20,000 under \$25,000	11,378	4,597	139,004	508,407	116,052	486,076	226,905	1,121,889	107,648	948,500		
\$25,000 under \$30,000	7,883	9,618	113,353	403,783	94,018	385,117	157,590	854,216	75,923	735,629		
\$30,000 under \$50,000	14,198	37,166	170,037	1,186,032	148,808	1,136,916	216,811	1,599,452	85,185	596,687		
\$50,000 under \$100,000	7,467	9,834	95,436	1,293,841	91,620	1,276,861	107,858	1,264,181	36,683	388,391		
\$100,000 under \$200,000	2,650	9,865	26,757	840,724	25,838	835,828	28,156	467,807	7,518	30,897		
\$200,000 under \$500,000	990	6,628	7,388	698,158	7,253	696,795	7,611	202,248	2,046	30,897		
\$500,000 under \$1,000,000	181	3,046	996	277,514	986	277,328	1,008	56,667	308	6,986		
\$1,000,000 or more	86	1,363	960	277,891	536	277,824	363	66,207	99	1,752		
All returns, summary												
Under \$5,000	16,128	—98,966	230,774	145,104	152,262	116,254	855,070	1,001,065	411,123	931,722		
\$5,000 under \$10,000	27,528	8,075	562,914	627,731	434,447	545,795	1,314,700	2,933,920	806,230	3,083,053		
\$10,000 under \$15,000	20,801	41,840	338,562	544,092	255,562	492,833	724,246	2,157,288	363,041	1,955,005		
\$15,000 under \$20,000	12,039	40,402	225,022	532,374	181,032	499,167	384,382	1,554,542	199,604	1,411,822		
\$20,000 or more	44,833	82,718	553,331	5,468,350	844,933	5,374,565	746,304	5,632,667	315,410	2,701,816		

Footnotes at end of table

Table 4.2—Joint Returns With at Least One Taxpayer 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Pensions and annuities—Continued		Rent net income less loss		Royalty net income less loss		Estate or trust net income less loss		All other sources net income less loss ¹	
	In adjusted gross income									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	2,033,493	8,407,152	990,840	2,230,178	146,048	592,514	106,024	524,798	611,399	234,414
Under \$2,000	48,787	84,519	53,247	3,658	10,966	17,089	1,023	679	23,523	—108,628
\$2,000 under \$4,000	191,047	337,230	102,784	84,752	8,279	14,927	*4,322	*746	34,743	19,438
\$4,000 under \$6,000	365,971	1,090,572	132,835	150,411	5,154	2,435	*692	*2,998	87,157	51,731
\$6,000 under \$8,000	341,254	1,228,829	132,633	160,585	17,949	10,210	*16,289	*45,510	74,281	32,075
\$8,000 under \$10,000	234,562	882,102	83,238	169,877	12,960	14,367	*3,899	*15,957	57,074	13,320
\$10,000 under \$12,000	177,225	680,289	59,695	111,861	4,782	4,577	*5,348	*21,083	46,243	36,575
\$12,000 under \$14,000	122,786	630,848	55,172	106,142	9,945	29,702	1,745	1,394	33,893	20,554
\$14,000 under \$16,000	108,082	514,484	53,981	120,365	9,046	17,572	*5,473	*10,949	44,221	17,882
\$16,000 under \$18,000	84,276	599,857	36,327	101,274	3,509	4,628	4,696	7,646	24,900	1,872
\$18,000 under \$20,000	56,386	424,760	27,800	56,345	6,717	22,561	*2,353	4,710	24,687	17,367
\$20,000 under \$25,000	104,617	602,678	62,880	233,387	10,954	48,219	5,661	15,478	50,480	25,101
\$25,000 under \$30,000	73,802	706,983	48,331	211,086	12,385	52,710	12,844	51,353	30,420	11,555
\$30,000 under \$50,000	79,196	548,005	72,842	222,562	14,852	84,483	17,544	80,434	38,715	21,865
\$50,000 under \$100,000	35,768	349,967	42,635	291,355	11,444	81,413	15,252	118,240	30,022	78,039
\$100,000 under \$200,000	7,380	87,777	13,191	144,629	4,218	73,733	5,346	65,287	8,318	35,352
\$200,000 under \$500,000	2,013	28,449	3,469	14,829	1,401	23,529	1,237	12,711	1,241	16,249
\$500,000 under \$1,000,000	304	5,391	500	10,145	273	24,500	279	12,750	419	3,657
\$1,000,000 or more	97	1,514	178	3,196	106	31,160	111	39,165	159	2,190
All returns, summary	381,740	777,066	229,211	161,281	24,000	33,767	5,950	4,338	106,575	—122,039
Under \$5,000	789,881	2,949,185	275,536	408,001	32,308	25,240	20,485	58,510	170,183	66,875
\$5,000 under \$10,000	353,151	1,917,795	156,276	290,633	18,438	48,034	11,098	29,478	107,719	87,895
\$10,000 under \$15,000	195,564	1,332,441	85,799	205,372	15,561	31,006	8,557	16,305	65,835	26,375
\$15,000 under \$20,000	303,157	2,530,663	244,026	1,164,891	55,740	454,966	59,974	415,167	161,287	195,207
Size of adjusted gross income	Statutory adjustments				Total deductions		Taxable income		Income tax before credits	
	Total		Sick pay exclusion							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	299,615	599,399	39,724	121,214	4,546,547	15,580,233	1,428,659	37,580,320	3,428,861	10,235,865
Under \$2,000	12,043	53,716	*8,235	*23,732	261,478	589,425	—	—	—	**36,138
\$2,000 under \$4,000	16,800	52,263	*8,488	*37,588	517,482	1,097,470	—	—	—	—
\$4,000 under \$6,000	22,585	33,390	*5,997	*12,166	738,677	1,555,164	447,118	270,928	—	—
\$6,000 under \$8,000	29,885	24,662	*269	*565	561,895	1,594,380	631,077	1,211,976	62,017	177,541
\$8,000 under \$10,000	17,754	21,123	*3,030	*5,968	414,800	1,076,197	404,291	1,563,877	404,291	244,152
\$10,000 under \$12,000	22,890	30,412	*3,088	*2,639	360,430	942,542	360,028	2,026,819	360,028	335,517
\$12,000 under \$14,000	15,186	24,166	*568	*2,251	280,588	762,376	279,916	2,111,128	279,916	364,634
\$14,000 under \$16,000	21,454	30,717	*2,076	*4,709	244,961	758,277	243,834	2,296,499	243,834	405,301
\$16,000 under \$18,000	14,205	19,432	*2,606	*4,915	174,487	607,389	174,457	1,890,012	174,457	351,338
\$18,000 under \$20,000	9,964	19,672	*1,527	*1,882	126,552	528,305	124,100	1,578,819	124,100	302,168
\$20,000 under \$25,000	23,039	35,118	—	—	238,173	987,969	237,830	3,642,216	237,830	736,648
\$25,000 under \$30,000	24,242	52,993	*492	*435	159,952	701,761	159,746	3,253,758	159,746	717,091
\$30,000 under \$50,000	38,683	87,948	*3,081	*9,662	220,166	1,393,298	220,102	6,226,927	220,102	1,587,256
\$50,000 under \$100,000	24,213	83,615	*199	*589	109,190	1,270,523	108,789	5,729,033	108,789	1,996,089
\$100,000 under \$200,000	5,243	22,421	*38	*69	28,580	867,273	28,497	3,068,027	28,497	1,386,243
\$200,000 under \$500,000	1,273	6,504	*112	*113	7,722	486,564	7,695	1,702,630	7,695	817,707
\$500,000 under \$1,000,000	131	1,468	—	—	1,028	194,147	1,018	491,890	1,018	301,532
\$1,000,000 or more	35	378	—	—	365	247,174	361	555,813	361	372,408
All returns, summary	32,038	110,959	16,751	76,565	1,089,219	2,373,818	69,703	25,393	69,705	3,596
Under \$5,000	67,038	215,595	*19,684	*150,513	3,638,817	14,172,763	3,021,287	14,172,763	3,021,287	456,266
\$5,000 under \$10,000	50,616	67,083	*4,922	*5,294	779,785	2,120,957	777,708	5,369,943	777,708	819,645
\$10,000 under \$15,000	33,063	57,316	*4,961	*10,903	407,234	1,477,932	404,627	4,493,333	404,627	839,313
\$15,000 under \$20,000	116,859	290,446	3,822	9,769	765,196	5,968,708	764,038	24,670,364	764,038	8,017,078

Footnotes at end of table

Table 4.2—Joint Returns With at Least One Taxpayer 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax credits						Income tax after credits	
	Total		Credit for the elderly		Earned income credit used to offset income tax before credits			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	3,428,861	611,704	329,714	57,751	14,233	1,114	3,065,481	6,624,161
Under \$2,000	**447,120	**27,301	**29,724	**1,785	—	—	**206,771	**10,836
\$2,000 under \$4,000	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	*1,106	*121	—	—
\$6,000 under \$8,000	631,077	62,646	96,730	13,331	13,127	993	551,543	114,895
\$8,000 under \$10,000	404,291	53,250	68,424	13,484	—	—	398,565	190,901
\$10,000 under \$12,000	360,028	59,025	60,474	13,570	—	—	356,953	276,492
\$12,000 under \$14,000	279,916	52,981	30,945	6,798	—	—	277,885	311,653
\$14,000 under \$16,000	243,834	49,679	20,775	3,937	—	—	243,324	355,621
\$16,000 under \$18,000	174,457	35,175	8,813	1,371	—	—	174,401	316,163
\$18,000 under \$20,000	124,100	24,454	*2,466	*370	—	—	124,100	277,714
\$20,000 under \$25,000	237,830	51,399	5,033	1,193	—	—	236,176	685,249
\$25,000 under \$30,000	158,746	44,577	*1,935	*540	—	—	158,746	672,514
\$30,000 under \$50,000	220,102	61,267	*3,297	*1,107	—	—	219,937	1,525,989
\$50,000 under \$100,000	108,789	39,158	865	228	—	—	108,556	1,956,931
\$100,000 under \$200,000	28,497	24,450	18	38	—	—	28,469	1,361,893
\$200,000 under \$500,000	7,695	13,062	**25	**9	—	—	7,673	904,646
\$500,000 under \$1,000,000	1,019	5,532	—	—	—	—	1,013	295,999
\$1,000,000 or more	361	7,745	—	—	—	—	359	364,863
All returns, summary	69,705	3,377	*2,761	*35	—	—	13,778	189
Under \$5,000	1,412,783	139,821	192,117	28,565	14,233	1,114	1,143,121	316,444
\$5,000 under \$10,000	777,708	139,266	104,739	22,343	—	—	772,602	780,379
\$10,000 under \$15,000	404,627	82,049	18,834	3,703	—	—	404,061	757,264
\$15,000 under \$20,000	784,638	247,191	11,263	3,105	—	—	761,329	1,769,885

Size of adjusted gross income	Total income tax		Earned income credit used to offset all other taxes		Total tax liability		Earned income credit, refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Total	3,097,348	9,836,024	15,047	1,759	3,297,912	10,132,178	72,090	13,016
Under \$2,000	**351	**3,878	535	57	55,272	8,909	12,527	619
\$2,000 under \$4,000	—	—	5,541	662	70,975	10,171	29,104	6,177
\$4,000 under \$6,000	206,813	11,146	7,236	879	262,507	25,372	26,823	5,889
\$6,000 under \$8,000	551,548	114,895	1,735	162	562,476	130,537	*3,596	*331
\$8,000 under \$10,000	398,586	190,937	—	—	403,045	207,373	—	—
\$10,000 under \$12,000	357,316	277,218	—	—	357,793	293,950	—	—
\$12,000 under \$14,000	277,891	318,592	—	—	279,804	335,066	—	—
\$14,000 under \$16,000	243,483	356,368	—	—	243,965	371,404	—	—
\$16,000 under \$18,000	174,447	317,315	—	—	174,487	332,230	—	—
\$18,000 under \$20,000	124,100	277,951	—	—	124,336	289,677	—	—
\$20,000 under \$25,000	236,464	689,427	—	—	236,743	719,675	—	—
\$25,000 under \$30,000	159,746	679,825	—	—	159,746	706,090	—	—
\$30,000 under \$50,000	220,042	1,553,206	—	—	220,075	1,602,807	—	—
\$50,000 under \$100,000	108,812	1,996,185	—	—	109,024	2,035,542	—	—
\$100,000 under \$200,000	28,542	1,398,510	—	—	28,560	1,407,960	—	—
\$200,000 under \$500,000	7,714	309,468	—	—	7,714	343,082	—	—
\$500,000 under \$1,000,000	1,026	314,650	—	—	1,026	315,366	—	—
\$1,000,000 or more	364	396,351	—	—	364	396,915	—	—
All returns, summary	14,129	4,361	10,879	1,330	173,547	26,589	56,623	10,130
Under \$5,000	1,143,169	316,595	4,168	420	1,180,728	355,783	13,427	2,886
\$5,000 under \$10,000	772,971	788,045	—	—	775,367	828,116	—	—
\$10,000 under \$15,000	404,268	759,400	—	—	405,018	794,211	—	—
\$15,000 under \$20,000	782,810	7,967,823	—	—	783,232	8,127,489	—	—

*Estimate should be used with caution because of the small number of sample returns on which it is based.

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

*Comprises net profit less loss from businesses, farms, partnerships, and Small Business Corporations.

*Comprises State income tax refunds, alimony and other income less other loss.

NOTE: Detail may not add to total because of rounding.

Table 4.3—Returns With Credit for the Elderly: Selected Income and Tax Items by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Number of exemptions		Salaries and wages (gross)		Total net profit less loss from business activities ¹		Sales of capital assets net gain less loss	
			Total	For age 65 and over	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	1,010,834	8,972,393	2,548,509	929,136	334,780	2,056,486	102,069	109,086	211,822	200,76
Under \$2,000	**53,923	**189,542	**100,281	**46,357	**14,913	**27,205	**3,821	**4,454	**7,94	**2,10
\$2,000 under \$4,000	207,454	1,030,449	428,379	185,673	47,058	169,732	13,445	10,309	24,021	21,78
\$4,000 under \$6,000	262,861	1,856,136	668,876	294,009	73,768	357,708	22,808	7,721	71,370	21,10
\$6,000 under \$8,000	152,126	1,375,060	413,898	152,346	46,775	311,569	17,259	10,101	24,258	20,90
\$8,000 under \$10,000	123,186	1,342,832	359,917	126,307	46,440	284,719	14,828	17,123	30,543	40,20
\$10,000 under \$12,000	63,108	838,284	192,156	60,431	24,872	147,172	10,186	11,077	13,544	19,83
\$12,000 under \$14,000	48,356	717,157	137,903	33,030	27,156	195,341	4,013	7,842	4,143	11,95
\$14,000 under \$16,000	27,953	472,276	75,213	14,823	9,195	64,086	5,044	10,498	6,517	11,99
\$16,000 under \$20,000	18,372	308,723	37,314	3,809	13,475	118,715	2,076	4,386	4,183	96
\$20,000 under \$25,000	27,317	604,350	65,089	5,232	17,196	210,124	4,624	7,484	8,998	21,44
\$25,000 under \$30,000	15,941	404,955	36,816	1,935	7,088	73,215	2,190	4,988	7,830	5,79
\$30,000 under \$50,000	11,354	405,649	28,337	3,330	6,142	81,971	1,266	5,848	6,235	4,23
\$50,000 under \$100,000	1,583	95,368	4,701	1,288	620	10,668	590	1,916	1,207	7,70
\$100,000 under \$200,000	170	19,291	536	132	65	3,532	92	2,305	151	1,75
\$200,000 under \$500,000	23	5,883	77	30	17	1,130	17	145	23	71
\$500,000 under \$1,000,000	**5	**27,588	**14	**6	**	**	**	**6,913	**7	**7
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**
All returns, summary	162,153	667,568	310,441	142,807	36,145	90,375	12,553	11,693	25,138	7,18
Under \$5,000	514,211	3,773,640	1,300,993	533,578	146,369	775,839	44,780	20,891	103,305	58,81
\$5,000 under \$10,000	215,772	2,577,027	636,384	209,145	69,836	571,202	26,791	32,804	46,125	78,49
\$10,000 under \$15,000	63,205	1,072,255	187,119	29,855	31,202	239,411	9,162	17,322	12,805	12,53
\$15,000 under \$20,000	55,493	1,561,904	133,572	11,953	31,128	379,840	6,783	25,776	24,449	43,68

Size of adjusted gross income	Dividends				Interest received				Pensions and annuities			
	Before exclusion		In adjusted gross income		Total		Total		In adjusted gross income		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total	365,824	502,180	277,858	461,334	914,404	2,014,925	645,403	4,591,525	641,601	4,401,72	641,601	4,401,72
Under \$2,000	**12,079	**13,568	**7,101	**12,591	**49,871	**78,406	—	—	—	—	—	—
\$2,000 under \$4,000	84,869	54,319	44,297	45,681	182,200	300,098	111,390	385,210	111,390	376,99	111,390	376,99
\$4,000 under \$6,000	39,723	122,205	73,766	112,687	235,181	526,180	149,989	713,185	149,989	703,08	149,989	703,08
\$6,000 under \$8,000	52,595	41,842	42,644	36,042	139,235	273,060	107,756	699,069	107,728	651,81	107,728	651,81
\$8,000 under \$10,000	47,130	53,168	32,245	47,809	108,552	262,030	86,294	684,587	85,046	645,78	85,046	645,78
\$10,000 under \$12,000	26,942	36,350	23,696	33,078	60,087	171,078	47,564	426,924	46,286	414,19	46,286	414,19
\$12,000 under \$14,000	12,924	28,737	9,859	26,832	44,891	84,949	39,854	422,983	38,606	384,22	38,606	384,22
\$14,000 under \$16,000	12,368	22,127	8,486	20,336	25,354	54,491	26,377	304,125	26,377	291,39	26,377	291,39
\$16,000 under \$18,000	7,217	19,843	4,931	18,917	18,173	30,048	12,730	136,401	12,730	135,78	12,730	135,78
\$18,000 under \$20,000	15,780	32,145	14,273	29,760	25,819	80,244	19,871	278,997	19,871	278,17	19,871	278,17
\$20,000 under \$25,000	11,101	15,699	9,512	14,054	13,926	68,744	13,091	238,923	13,091	234,98	13,091	234,98
\$25,000 under \$30,000	7,435	39,823	5,498	38,587	11,354	60,941	10,920	219,546	10,920	214,11	10,920	214,11
\$30,000 under \$50,000	1,466	14,174	1,356	13,911	1,583	18,123	1,339	28,660	1,339	28,75	1,339	28,75
\$50,000 under \$100,000	167	3,655	164	3,626	170	2,632	143	2,585	143	2,49	143	2,49
\$100,000 under \$200,000	23	3,064	23	3,080	22	2,999	**11	**266	**11	**26	**11	**26
\$200,000 under \$500,000	**5	**1,342	**5	**1,341	**5	**605	—	—	—	—	—	—
\$500,000 under \$1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
All returns, summary	46,180	40,193	31,450	36,452	149,143	240,354	74,953	232,499	74,953	214,70	74,953	214,70
Under \$5,000	177,086	191,741	136,358	173,751	457,325	937,390	312,256	1,514,830	312,228	1,556,84	312,228	1,556,84
\$5,000 under \$10,000	80,683	104,413	61,304	94,500	196,867	486,025	157,314	1,348,055	153,540	1,266,12	153,540	1,266,12
\$10,000 under \$15,000	25,898	55,913	17,915	52,272	58,190	119,568	55,505	626,965	55,505	605,24	55,505	605,24
\$15,000 under \$20,000	35,977	106,921	30,851	104,359	52,879	231,588	45,375	769,175	45,375	758,79	45,375	758,79

Footnotes at end of table

Table 4.3—Returns With Credit for the Elderly: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

Figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Rent net income less loss		Total deductions		Taxable income		Income tax before credits		Tax credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	177,292	349,756	1,010,833	2,340,548	1,010,833	5,420,840	1,010,834	1,038,110	1,010,834	308,205
Under \$2,000	—	—	—	—	—	—	**53,923	**4,620	**53,923	**4,452
2,000 under \$4,000	177,184	26,879	53,922	92,390	53,922	32,348	—	—	—	—
4,000 under \$6,000	44,858	108,721	207,454	387,628	207,454	341,538	207,454	52,772	207,454	39,853
6,000 under \$8,000	38,491	115,327	262,861	517,325	262,861	837,154	262,861	138,772	262,861	70,372
8,000 under \$10,000	27,526	47,377	152,126	341,784	152,126	722,873	152,126	122,050	152,126	50,946
10,000 under \$12,000	16,022	24,403	123,188	320,427	123,188	752,468	123,188	131,328	123,188	43,180
2,000 under \$14,000	8,213	6,659	63,108	162,748	63,108	501,429	63,108	89,847	63,108	27,131
4,000 under \$16,000	5,610	6,834	48,356	143,828	48,356	469,902	48,356	85,779	48,356	22,238
6,000 under \$18,000	5,318	7,662	27,953	90,789	27,953	324,327	27,953	62,420	27,953	12,716
8,000 under \$20,000	2,482	*701	16,372	56,492	16,372	224,245	16,372	44,818	16,372	8,208
10,000 under \$25,000	*5,086	*11,737	27,317	105,239	27,317	450,294	27,317	96,217	27,317	14,306
12,000 under \$30,000	*2,769	*1,945	15,041	61,580	15,041	316,361	15,041	73,050	15,041	7,336
14,000 under \$50,000	*3,063	*1,840	11,354	59,493	11,354	324,903	11,354	83,778	11,354	5,797
16,000 under \$100,000	578	13,692	1,583	15,022	1,583	78,520	1,583	25,644	1,583	1,607
18,000 under \$200,000	*64	*207	170	3,289	170	15,800	170	6,608	170	72
20,000 under \$500,000	**118	*467	**23	*1,400	**23	*4,415	**23	*2,395	**23	**75
25,000 under \$1,000,000	—	**	**	**1,103	**	**26,484	**	**18,416	**	**117
50,000 or more	—	—	—	—	—	—	—	—	—	—
1 returns, summary	46,256	85,521	162,152	277,566	162,152	177,568	162,153	26,471	162,153	24,064
Under \$5,000	81,631	212,784	514,211	1,041,551	514,211	1,756,344	514,211	201,743	514,211	141,286
\$5,000 under \$10,000	28,436	35,723	215,772	567,563	215,772	1,532,176	215,772	271,511	215,772	62,970
\$10,000 under \$15,000	9,209	9,135	63,205	206,721	63,205	740,195	63,205	142,280	63,205	30,504
\$15,000 under \$20,000	11,588	6,604	55,493	247,147	55,493	1,214,578	55,493	306,106	55,493	29,407
\$20,000 or more	—	—	—	—	—	—	—	—	—	—

Size of adjusted gross income	Tax credits—Continued		Income tax after credits		Total income tax		Total tax liability	
	Credit for the elderly		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount						
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Total	1,010,834	205,793	810,813	729,905	810,806	732,255	821,319	745,248
Under \$2,000	**53,923	**2,526	—	—	**9,260	**	**12,783	**696
2,000 under \$4,000	—	—	9,259	1,168	—	—	—	—
4,000 under \$6,000	207,454	30,028	105,887	12,919	105,887	12,919	110,269	15,310
6,000 under \$8,000	262,861	50,550	213,960	67,799	213,960	67,799	215,498	69,712
8,000 under \$10,000	152,126	34,252	150,718	72,003	150,718	72,003	151,019	73,240
10,000 under \$12,000	123,188	27,599	120,178	96,148	120,170	68,763	120,691	90,626
2,000 under \$14,000	63,108	17,045	62,886	62,516	62,886	62,516	62,886	64,078
4,000 under \$16,000	48,356	13,667	48,356	63,541	48,356	63,541	48,356	64,089
6,000 under \$18,000	27,953	7,595	27,704	49,704	27,704	49,704	27,953	50,665
8,000 under \$20,000	16,372	4,743	16,172	36,408	16,172	36,408	16,372	36,851
10,000 under \$25,000	27,317	9,137	27,317	61,813	27,317	62,663	27,317	63,102
12,000 under \$30,000	15,041	4,576	15,041	65,715	15,041	65,715	15,041	66,332
2,000 under \$50,000	11,354	3,571	11,354	77,980	11,354	77,984	11,354	78,323
4,000 under \$100,000	1,583	453	1,583	24,037	1,583	24,447	1,583	24,519
6,000 under \$200,000	170	40	170	6,538	170	6,947	170	7,006
8,000 under \$500,000	*23	*8	*23	*2,319	*23	*2,376	*23	*2,398
10,000 under \$1,000,000	**	**	**	**18,299	**	**18,299	**	**18,310
50,000 or more	—	—	—	—	—	—	—	—
1 returns, summary	162,153	17,759	44,401	2,406	44,402	2,409	51,207	3,583
Under \$5,000	514,211	99,597	435,423	150,483	435,423	150,483	438,361	155,374
\$5,000 under \$10,000	215,772	52,121	212,540	168,541	212,540	168,156	213,053	192,973
\$10,000 under \$15,000	63,205	16,329	62,756	111,776	62,756	111,776	63,205	113,337
\$15,000 under \$20,000	55,493	17,787	55,493	276,699	55,493	278,432	55,493	279,981
\$20,000 or more	—	—	—	—	—	—	—	—

Estimate should be used with caution because of the small number of sample returns on which it is based

*Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class

Compresses net profit less loss from businesses, farms, partnerships, and Small Business Corporations

NOTE: Detail may not add to total because of rounding

Contents

roduction, 149
 te data, 149
 od of geographic coding, 149

c tables
 Returns with earned income
 credit: total and refundable
 portion by States, 151

Returns with earned income
 credit as percent of all
 returns, by State, 150

c tables
 Selected sources of income,
 deductions, and tax items, by
 States, 152
 Returns with itemized
 deductions: adjusted gross
 income, itemized deductions,
 taxable income, and tax items,
 by States, 157
 All returns: number of
 returns, exemptions by type,
 and number of returns by
 number of exemptions other
 than age or blindness, by
 States, 159
 All returns: income tax
 before credits, tax credits,
 and taxpayments, by States, 161
 All returns: adjusted gross
 income, salaries and wages,
 exemptions, and income tax,
 by size of adjusted gross
 income and States, 165

Introduction

Data in this section classify taxpayers by State, based upon the address reported on the tax return as described below. For 1976, information on the earned income credit by States is shown in table 5A and in the map in this section. Other topics for which data are shown include itemized deductions (table 5.2), exemptions (table 5.3), and tax credits (table 5.4).

State Data

The tables in this section classify taxpayers according to the State address reported on the tax return, including the District of Columbia and, as described below, Puerto Rico. Returns of service men and women who filed from Army Post Office and Fleet Post Office addresses and of other U.S. citizens living abroad are classified in two separate categories.

Residents of Puerto Rico had to file U.S. income tax returns only if they had income from sources outside Puerto Rico or income earned in Puerto Rico as employees of the U.S. Government, and the income on these returns was limited to these amounts. U.S. citizens residing abroad could, under certain circumstances, exclude as much as

\$25,000 of "earned income" from their adjusted gross incomes. Taxpayers whose incomes consisted entirely of such exempt income were required to file a Form 1040 nonetheless, and these returns are included in the statistics. Provisions of both the Tax Reform Act of 1976 and the Tax Reduction and Simplification Act of 1977 affected taxpayers with exempt income earned abroad and are described in section 1, Returns Filed and Sources of Income.

Method of Geographic Coding

Geographic coding of returns for Statistics of Income was based on the address at the top of each tax return. This method of geographic coding was subject to certain limitations. Not all taxpayers gave their home address; some reported:

(a) the address of the tax lawyer or accountant who prepared the return,

(b) the address of their place of business, or

(c) a post office box number. To the extent that such an address was located in a State different from the taxpayer's home, the accuracy of the data was affected.

Chart 5A

Returns with earned income credit as a percent of all returns, by State

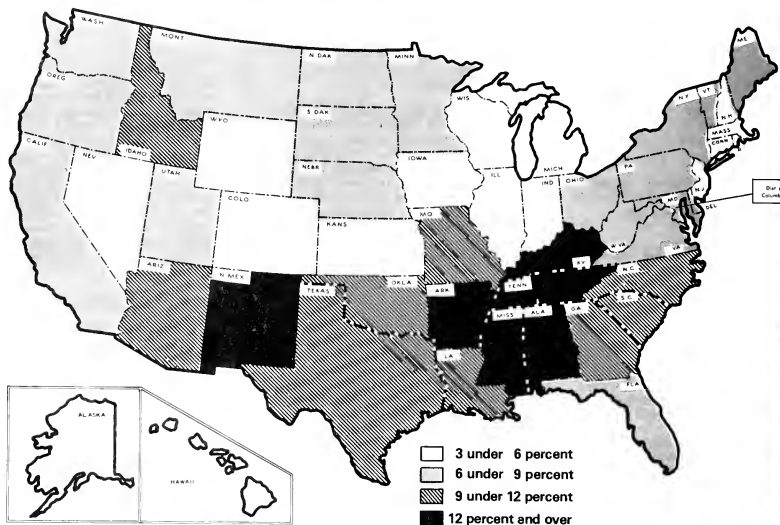


Table 5A.—Returns With Earned Income Credit: Total and Refundable Portion by States

[All figures are estimates based on samples—money amounts are in thousands of dollars]

States	Number of returns	Adjusted gross income less deficit	Total earned income credit	Refundable portion		Returns with wholly refundable earned income credit	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	6,472,833	30,196,416	1,294,830	4,644,338	935,050	3,293,156	751,645
Alabama	162,156	801,863	35,847	123,081	26,478	76,555	19,950
Alaska	7,889	42,255	1,667	5,782	1,328	3,505	871
Arizona	95,463	451,770	22,453	77,677	18,136	60,111	16,056
Arkansas	116,011	560,018	23,312	84,873	16,088	59,703	12,743
California	664,364	3,081,544	129,690	496,571	98,390	341,340	73,687
Colorado	63,060	303,734	10,408	36,715	5,485	24,781	4,590
Connecticut	69,390	291,011	13,616	48,311	10,703	40,659	9,257
Delaware	17,731	78,813	3,544	12,208	2,526	9,056	1,941
District of Columbia	16,011	89,439	2,959	10,645	1,883	6,397	1,095
Florida	280,551	1,355,075	56,492	205,668	42,775	155,884	38,494
Georgia	208,937	978,799	44,455	144,239	32,731	110,678	26,805
Hawaii	14,886	68,721	2,837	11,806	2,129	8,504	1,449
Idaho	31,237	139,498	5,053	22,557	3,465	17,411	3,113
Illinois	253,547	1,204,746	53,797	174,131	38,670	119,721	26,540
Indiana	92,106	392,453	18,992	71,930	12,955	43,785	8,627
Iowa	57,221	237,250	12,211	38,719	6,800	27,774	7,536
Kansas	42,057	201,600	8,720	25,850	5,199	13,624	3,518
Kentucky	145,843	673,202	32,010	108,979	22,811	79,712	20,009
Louisiana	135,336	655,901	28,424	108,796	22,913	76,314	17,173
Maine	31,736	143,781	6,254	23,066	4,559	16,160	3,630
Maryland	120,122	565,990	22,636	80,474	16,201	58,748	12,225
Massachusetts	106,391	486,431	22,291	76,869	16,662	56,192	13,439
Michigan	172,286	748,383	34,555	127,685	25,897	98,039	22,103
Minnesota	111,733	473,773	18,965	69,711	10,236	43,749	7,655
Mississippi	118,039	494,198	25,094	96,940	18,691	70,615	15,242
Missouri	170,680	774,368	32,461	119,434	21,233	79,091	17,058
Montana	21,419	102,062	3,439	13,444	1,892	7,089	1,110
Nebraska	39,972	83,463	8,654	23,390	3,877	11,819	3,089
Nevada	16,510	72,894	2,941	10,946	2,199	8,555	1,821
New Hampshire	16,229	76,847	2,864	10,666	2,158	9,533	2,039
New Jersey	153,479	722,999	32,690	119,311	25,615	90,605	20,346
New Mexico	56,790	268,908	11,172	39,721	6,620	28,160	6,537
New York	510,992	2,472,036	85,737	388,077	70,308	277,724	58,147
North Carolina	237,427	1,121,546	46,585	166,131	33,426	119,155	26,886
North Dakota	19,845	75,446	3,994	11,104	2,457	6,848	1,857
Ohio	272,001	1,302,842	50,484	176,546	32,908	119,190	24,547
Oklahoma	92,233	468,107	19,007	60,220	12,312	39,026	10,289
Oregon	83,483	415,198	15,377	61,030	10,593	37,488	8,450
Pennsylvania	284,603	1,279,595	52,024	199,663	35,547	151,802	31,306
Rhode Island	18,416	61,860	4,125	13,215	3,169	10,851	2,805
South Carolina	106,653	473,193	22,918	82,179	18,438	66,799	15,167
South Dakota	20,794	69,435	3,532	11,799	1,884	9,560	1,315
Tennessee	205,532	1,083,701	38,762	122,740	26,100	79,349	19,978
Texas	542,722	2,581,272	116,680	402,118	90,485	282,223	74,851
Utah	33,743	176,377	5,285	18,284	3,323	12,692	2,687
Vermont	12,398	52,452	2,419	8,266	1,330	4,800	957
Virginia	150,737	699,176	31,872	113,394	22,950	82,860	19,861
Washington	95,615	436,271	18,561	67,550	13,290	46,478	9,967
West Virginia	55,125	247,995	11,243	40,477	9,155	31,405	7,078
Wisconsin	63,411	283,519	13,049	42,762	8,035	28,089	6,044
Wyoming	8,004	32,171	1,658	6,622	1,389	3,661	900
U.S. FPO	26,859	125,533	6,398	13,874	5,530	14,922	7,429
Puerto Rico	7,474	33,626	1,343	4,882	1,079	4,982	1,079
J. S. citizens abroad*	9,349	57,485	1,672	3,280	64	—	—

*Estimate should be used with caution because of the small number of sample returns on which it is based

*Returns filed from Army Post Office and Fleet Post Office addresses

*Returns filed from Panama Canal Zone, Virgin Islands, and abroad

NOTE: Detail may not add to total because of rounding

Table 5.1—Selected Sources of Income, Deductions, and Tax Items, by States

[All figures are estimates based on samples—money amounts are in thousands of dollars]

States	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Business and profession net profit less loss		Farm net profit less loss		Partnership net profit less loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
United States, total	84,570,389	1,055,895,587	75,510,735	860,998,631	7,547,830	44,499,461	2,619,190	3,455,761	2,612,779	11,582,471
Alabama	1,259,307	14,236,700	1,176,888	12,668,139	102,551	514,730	67,237	-64,276	27,803	234,224
Alaska	167,741	3,342,103	158,450	3,024,342	22,656	130,733	560	-10,519	7,041	36,611
Arizona	883,431	9,891,990	756,020	8,038,052	87,809	396,871	10,002	-26,450	31,319	-5,856
Arkansas	742,277	7,756,028	646,621	6,803,551	62,568	408,365	56,607	138,787	17,225	155,071
California	9,010,032	117,682,972	7,980,359	97,112,399	964,797	5,870,275	111,991	-125,247	401,966	1,862,738
Colorado	1,085,371	13,454,679	990,949	11,350,327	127,978	608,774	34,404	-25,736	51,344	135,971
Connecticut	1,340,861	16,559,512	1,199,065	15,791,856	98,976	721,597	4,530	-12,339	48,631	35,941
Delaware	234,548	3,180,706	212,770	2,660,764	15,976	93,362	3,671	23,258	4,445	21,485
District of Columbia	207,160	4,133,847	270,221	3,261,619	19,867	85,409	243	-1,361	6,470	46,122
Florida	3,327,753	36,360,226	2,766,637	29,174,859	317,001	1,563,525	41,347	-32,997	105,896	134,777
Georgia	1,847,360	20,627,886	1,723,591	18,048,062	150,067	812,719	64,735	-111,920	48,775	153,671
Hawaii	362,956	4,625,009	329,890	3,811,353	35,442	161,107	5,828	3,280	25,568	21,005
Idaho	134,832	2,574,806	286,226	2,688,667	42,860	221,835	29,715	1,587	12,407	61,159
Illinois	4,602,973	63,828,408	4,107,652	53,283,061	398,790	2,500,791	137,817	999,816	133,442	613,311
Indiana	2,065,922	26,179,108	1,837,429	21,868,660	177,990	1,076,848	115,703	293,873	43,320	303,223
Iowa	1,134,034	13,992,353	946,475	10,181,348	132,168	664,583	143,760	93,166	46,457	385,761
Kansas	900,597	11,072,372	750,724	8,398,211	106,347	640,441	100,620	191,244	34,566	257,198
Kentucky	1,201,719	13,371,307	1,052,286	10,970,630	117,254	643,437	122,525	-15,248	30,830	329,999
Louisiana	1,339,508	16,075,348	1,251,895	13,980,522	113,164	709,426	26,503	22,698	29,024	321,682
Maine	414,543	4,252,708	367,309	3,500,066	48,901	237,505	5,015	9,222	5,520	43,332
Maryland	1,655,299	22,759,405	1,501,424	19,714,969	128,155	816,475	11,858	13,915	35,977	118,421
Massachusetts	2,328,108	28,286,859	2,046,212	23,631,764	177,615	1,199,448	5,389	-2,319	36,617	224,811
Michigan	3,453,220	46,724,339	3,111,343	40,669,248	257,693	1,506,253	82,267	345,919	68,920	253,338
Minnesota	1,571,267	19,460,681	1,389,433	15,900,704	156,319	748,664	110,517	318,914	73,606	366,996
Mississippi	747,706	7,629,902	662,233	6,487,261	66,666	410,416	53,029	-50,860	16,493	153,225
Missouri	1,832,973	21,957,656	1,577,492	18,195,501	187,146	1,012,548	147,107	23,784	64,304	366,791
Montana	308,652	3,356,331	263,093	2,601,616	39,253	196,865	23,504	57,714	9,979	36,164
Nebraska	626,105	7,113,785	512,949	5,306,652	69,843	366,952	82,670	234,535	25,974	187,395
Nevada	287,326	3,628,711	270,789	3,115,154	26,804	149,017	2,303	-24,783	9,897	25,064
New Hampshire	353,213	4,069,320	319,722	3,412,689	35,922	184,302	2,340	-8,593	5,952	17,792
New Jersey	2,964,986	41,344,934	2,666,219	35,420,519	199,042	1,474,469	6,873	-4,326	68,195	241,427
New Mexico	458,148	4,782,914	409,838	4,115,079	44,850	210,439	22,835	-67,475	20,567	60,041
New York	6,860,800	92,225,091	6,162,180	77,798,087	486,773	3,223,655	51,210	18,009	199,121	486,311
North Carolina	2,079,946	22,045,156	1,886,174	19,653,341	167,831	818,971	96,809	232,633	60,676	317,044
North Dakota	259,946	2,782,165	212,882	1,941,761	26,091	130,679	44,115	215,234	10,261	75,117
Ohio	4,230,451	53,076,522	3,863,531	46,032,866	330,849	1,989,296	118,835	203,435	98,061	361,424
Oklahoma	1,027,974	11,646,890	884,280	9,474,445	132,438	583,507	34,721	-11,537	41,755	105,425
Oregon	987,121	11,815,359	862,570	9,447,258	106,533	606,608	32,370	-32,863	35,878	227,596
Pennsylvania	4,627,499	56,911,542	4,155,065	48,283,367	355,308	2,467,495	63,109	86,884	114,506	699,202
Rhode Island	385,429	4,429,605	352,690	3,896,025	28,251	170,065	1,027	375	6,575	-77
South Carolina	1,039,072	11,045,393	956,665	9,503,553	79,954	420,789	22,426	27,854	33,087	175,801
South Dakota	259,719	2,620,049	201,369	1,906,286	33,242	155,717	44,676	37,603	11,083	32,881
Tennessee	1,610,014	17,568,751	1,478,298	15,457,854	142,631	858,839	103,189	-121,368	42,351	300,002
Texas	4,855,352	59,660,469	4,358,062	49,045,869	530,363	3,225,963	242,721	-244,026	191,760	665,161
Utah	471,185	5,483,222	433,358	4,721,024	49,648	266,392	16,283	-23,971	21,230	22,505
Vermont	188,862	1,895,462	162,264	1,525,908	22,213	116,195	5,795	524	5,879	28,011
Virginia	1,979,844	25,200,513	1,831,207	21,601,503	147,098	841,834	44,892	69,476	46,597	325,911
Washington	1,536,051	19,549,654	1,348,107	16,215,362	160,403	927,824	47,354	11,992	54,889	260,541
West Virginia	640,695	7,594,730	578,700	6,559,651	47,047	330,063	24,567	-9,411	14,303	107,112
Wisconsin	1,820,881	21,774,823	1,605,845	18,012,752	161,029	878,643	117,114	31,076	41,920	201,104
Wyoming	167,368	2,147,546	149,150	1,719,818	19,378	124,438	10,086	-26,527	9,058	59,225
APO/FPO*	266,519	2,444,614	295,271	2,446,300	353	1,889	—	—	1,248	46
Puerto Rico	38,594	389,403	30,186	351,166	898	6,247	—	—	61	5,621
U. S. citizens abroad*	174,009	2,232,215	122,612	1,795,298	8,296	4,970	257	-3,623	3,657	-81

Footnotes at end of table

Table 5.1—Selected Sources of Income, Deductions, and Tax Items, by States—Continued

Figures are estimates based on samples—money amounts are in thousands of dollars

States	Sales of capital assets net gain less loss		Sales of property other than capital assets net gain less loss		Domestic and foreign dividends received				Interest received	
	Total		Total		Total		In adjusted gross income		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
United States, total	8,518,608	18,561,853	1,099,330	155,388	13,565,328	25,899,879	9,039,758	24,461,943	42,569,233	48,588,111
Alabama	76,847	192,437	16,570	—298	128,260	178,416	77,160	166,505	456,235	355,251
Alaska	17,011	53,276	3,081	1,541	19,902	54,659	10,334	53,178	77,175	73,132
Arizona	101,922	229,627	9,589	—4,306	161,859	380,020	99,905	362,250	441,494	584,399
Arkansas	85,375	173,559	11,175	—1,686	65,735	121,015	45,060	119,525	297,111	362,328
California	1,085,177	2,557,080	97,559	—14,749	1,422,147	2,676,517	944,550	2,519,316	4,441,367	6,089,273
Colorado	144,259	292,870	23,558	11,095	190,377	273,095	132,984	254,049	573,540	571,401
Connecticut	139,963	220,761	5,464	—30,964	309,354	753,667	226,611	718,929	655,467	880,004
Delaware	20,102	16,928	1,124	180	50,259	167,392	33,360	162,350	114,464	117,568
District of Columbia	25,866	51,579	1,055	242	60,345	191,049	48,195	152,516	129,595	216,422
Florida	378,830	1,072,691	37,686	—10,177	613,508	1,906,870	460,369	1,884,540	1,668,261	3,302,927
Georgia	134,921	509,136	11,870	—7,506	179,508	314,505	96,558	299,435	650,572	697,408
Hawaii	38,328	77,232	2,807	4,339	72,396	137,587	43,164	130,065	292,575	250,664
Idaho	47,087	101,456	11,477	9,391	39,816	45,395	19,616	41,403	148,861	156,049
Illinois	493,818	1,219,872	58,815	11,297	827,959	1,471,983	530,078	1,382,165	2,489,705	2,991,425
Indiana	222,131	309,459	36,653	1,425	339,831	550,370	220,936	517,725	1,107,382	1,032,668
Iowa	195,906	305,979	53,483	47,889	213,583	227,386	123,328	209,940	682,898	776,925
Kansas	148,759	295,321	34,182	26,899	178,208	285,005	113,719	266,280	493,397	618,757
Kentucky	117,397	316,751	21,960	17,530	155,711	298,996	112,171	262,581	505,971	561,776
Louisiana	67,503	155,933	8,628	1,168	139,877	184,289	90,995	169,820	518,470	456,691
Maine	35,108	46,789	3,497	—562	69,889	121,793	49,814	114,160	200,800	195,285
Maryland	131,996	326,031	8,459	—3,822	278,688	430,515	178,009	401,268	647,161	732,859
Massachusetts	181,972	279,179	8,448	—10,770	426,957	539,163	282,146	694,075	1,412,449	1,509,753
Michigan	331,774	655,987	45,619	—54,142	599,963	1,058,409	409,671	995,176	1,812,010	1,805,309
Minnesota	241,275	486,236	28,032	34,567	270,590	363,074	165,828	337,537	909,272	950,480
Mississippi	59,164	161,295	9,181	8,871	64,836	110,560	39,603	103,568	222,195	288,299
Missouri	220,240	410,026	37,041	9,533	286,490	620,662	190,818	590,340	881,944	1,093,331
Montana	49,478	126,471	13,087	15,210	52,751	61,629	33,318	56,621	164,157	193,999
Nebraska	96,326	210,701	33,787	17,944	110,300	138,076	78,862	126,495	297,593	426,024
Nevada	25,584	90,955	2,862	—12,412	32,252	93,052	18,949	89,961	116,521	140,772
New Hampshire	28,496	64,797	1,751	—2,513	63,315	130,459	39,106	124,585	209,810	174,886
New Jersey	262,328	435,476	6,631	—15,992	667,755	1,258,655	463,129	1,183,349	1,687,434	1,909,362
New Mexico	46,283	85,008	5,575	1,834	57,156	86,695	33,574	80,772	184,401	203,313
New York	694,013	1,099,223	29,912	—64,373	1,280,709	3,082,386	893,121	2,920,590	3,908,281	5,216,144
North Carolina	138,367	343,925	20,970	6,446	254,430	430,054	163,564	406,445	886,644	946,468
North Dakota	48,635	97,474	17,568	15,002	39,241	32,747	26,240	29,560	139,653	177,529
Ohio	328,409	635,609	32,970	—3,335	716,180	1,201,807	456,604	1,129,640	2,237,831	2,063,272
Oklahoma	113,152	307,056	27,476	24,260	111,729	210,778	72,411	199,070	422,841	510,630
Oregon	141,481	447,024	22,972	50,604	154,541	194,718	94,448	169,753	558,627	587,174
Pennsylvania	352,324	610,246	33,223	6,985	780,195	1,513,592	528,403	1,427,522	2,522,275	2,248,594
Rhode Island	27,320	59,004	573	—1,076	70,343	103,306	41,033	96,532	213,939	188,791
South Carolina	73,124	149,849	6,421	—4,012	101,181	169,090	62,133	158,845	360,099	362,048
South Dakota	50,272	130,850	20,996	11,969	37,457	50,826	26,730	47,179	147,836	183,180
Tennessee	101,704	258,171	17,032	5,583	160,799	268,955	95,466	254,021	589,345	504,080
Texas	456,728	1,476,430	96,898	50,191	631,378	1,189,969	412,831	1,120,585	1,848,435	2,434,819
Utah	53,499	107,644	5,428	—6,287	56,127	108,756	34,174	103,345	232,323	210,085
Vermont	22,051	36,510	2,996	—3,742	36,840	67,612	28,333	63,455	104,303	96,785
Virginia	164,675	330,797	20,554	2,644	278,262	505,700	196,860	475,933	931,366	842,878
Washington	190,517	360,070	28,015	—39,685	252,511	334,449	174,521	308,542	821,443	969,950
West Virginia	38,110	97,988	5,628	1,996	63,528	143,053	55,267	134,340	306,039	236,259
Wisconsin	232,356	334,059	50,927	28,481	314,820	509,873	201,169	478,398	1,177,619	1,060,905
Wyoming	24,046	72,150	5,761	—676	25,206	53,879	14,335	51,538	86,887	110,532
Foreign	4,439	—2,470	—	—	12,907	3,720	251	61,070	20,554	20,554
to Rico	60	243	—	—	2,528	503	1,701	252	3,710	1,509
citizens abroad	30,270	56,793	1,834	3,979	34,979	122,348	29,202	118,269	100,290	166,947

Footnotes at end of table

Table 5.1—Selected Sources of Income, Deductions, and Tax Items, by States—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

States	Rent net income less loss		Royalty net income less loss		Estate or trust net income less loss		Pensions and annuities in adjusted gross income		Small Business Corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
United States, total	6,760,877	3,850,773	64,1629	2,027,427	630,563	2,671,407	5,538,948	24,556,210	642,980	1,675,94
Alabama	79,909	75,766	5,266	25,297	13,201	32,272	50,148	265,615	11,448	—62
Alaska	15,652	—8,850	583	4,665	2,014	—5,569	4,614	27,635	1,196	25
Arizona	66,177	44,644	6,015	26,037	10,773	53,330	78,123	411,267	5,662	—13
Arkansas	60,671	91,823	12,162	22,876	6,275	14,224	42,657	176,915	4,341	23
California	821,066	—28,304	66,396	145,952	111,763	503,169	586,696	2,838,725	26,226	16,37
Colorado	102,137	42,510	12,726	73,282	19,817	86,238	277,999	1,495,255	14,955	25,81
Connecticut	64,319	—27,560	2,524	9,086	19,333	62,768	82,598	402,767	20,403	—22,97
Delaware	13,465	11,051	416	2,363	165	24,844	15,953	64,521	1,750	—18
District of Columbia	24,535	13,291	660	2,464	3,370	39,005	33,245	246,860	498	1,6
Florida	193,320	36,638	11,606	18,628	34,564	146,541	357,608	2,000,243	46,927	68,25
Georgia	114,948	79,276	4,275	6,108	14,176	82,290	58,069	316,207	18,503	82,7
Hawaii	38,326	—19,353	973	2,462	2,809	18,137	30,673	198,093	1,936	3,41
Idaho	34,822	44,245	1,874	3,601	3,456	9,197	11,373	52,376	2,385	5,9
Illinois	383,072	390,652	32,024	26,525	32,012	106,457	315,841	1,143,556	28,849	49,1
Indiana	213,460	289,492	12,108	10,054	23,387	68,785	148,824	602,411	30,799	249,37
Iowa	124,050	340,577	3,308	4,406	7,746	11,454	50,442	142,289	9,421	123,41
Kansas	135,702	205,222	22,662	43,144	13,228	20,251	71,774	259,234	7,392	25,3
Kentucky	121,533	109,638	10,006	14,976	9,082	19,222	66,841	239,108	11,749	47,1
Louisiana	106,413	64,606	32,534	121,391	7,775	15,463	47,107	277,864	15,126	119,6
Maine	31,305	6,208	1,021	1,545	8,619	15,329	26,564	112,744	1,240	7,1
Maryland	86,361	26,325	4,011	2,387	15,541	33,862	121,320	726,701	7,591	30,5
Massachusetts	192,985	—102,220	12,081	12,154	40,542	81,106	183,645	818,915	5,967	39,9
Michigan	237,982	85,991	18,242	30,083	25,432	47,529	232,361	878,643	22,504	93,5
Minnesota	130,295	181,798	1,783	1,783	18,361	53,878	63,661	223,990	26,572	66,6
Mississippi	42,197	21,506	9,704	36,439	2,069	3,124	27,152	116,630	4,964	21,2
Missouri	156,453	200,213	13,739	35,717	10,507	27,403	101,991	342,741	16,375	—20,1
Montana	40,580	44,295	6,276	16,166	1,906	4,787	19,573	60,653	5,209	17,3
Nebraska	87,956	226,326	6,308	3,716	1,193	4,520	28,918	86,359	6,735	46,5
Nevada	18,844	—21,223	1,443	30,362	1,705	5,623	16,933	96,997	1,395	3,2
New Hampshire	23,458	—6,816	1,267	456	4,405	22,550	22,965	114,350	3,316	6,3
New Jersey	194,546	—953	9,393	6,201	24,291	64,664	235,117	849,623	20,187	34,8
New Mexico	36,540	38,864	7,427	39,972	3,000	7,121	23,257	134,376	4,004	2,8
New York	450,811	—36,639	22,202	24,381	61,925	251,508	499,908	2,075,706	77,529	23,5
North Carolina	182,042	178,542	2,530	1,895	18,726	58,855	92,965	399,401	14,885	76,5
North Dakota	42,394	91,150	3,914	6,104	2,849	10,833	6,619	22,379	4,755	25,7
Ohio	357,341	143,012	16,200	8,363	30,308	95,523	268,475	1,004,430	21,405	69,5
Oklahoma	117,738	111,454	54,482	181,127	11,182	72,420	64,110	223,999	8,581	57,2
Oregon	96,712	41,470	6,042	12,332	10,566	27,565	52,710	207,493	11,111	37,8
Pennsylvania	288,932	56,134	6,159	16,646	54,492	140,041	364,367	1,492,663	15,066	—20,7
Rhode Island	33,774	—6,820	463	1,740	1,921	3,727	27,179	101,066	3,489	—5,1
South Carolina	72,803	55,796	848	2,098	11,185	52,943	49,499	277,787	5,971	18,3
South Dakota	40,019	82,248	1,586	—769	950	1,333	14,560	72,273	2,342	20,1
Tennessee	120,700	50,973	3,132	5,178	3,109	16,785	63,251	218,052	6,066	8,6
Texas	391,721	275,275	146,100	865,127	60,114	347,759	265,135	1,348,692	21,890	226,6
Utah	36,696	27,279	4,762	11,280	5,148	14,356	28,132	97,569	7,753	27,5
Vermont	16,759	3,403	882	698	2,636	10,022	9,802	36,633	1,505	—9
Virginia	119,081	39,475	7,669	10,873	21,347	37,111	149,693	964,240	8,989	—3
Washington	146,285	135,294	7,772	33,243	12,226	14,987	139,054	604,649	17,768	80,8
West Virginia	50,006	46,510	11,114	4,719	2,513	5,164	43,025	145,767	4,534	9,2
Wisconsin	140,166	120,469	7,087	3,372	19,636	29,964	133,825	428,886	14,281	42,6
Wyoming	20,325	32,683	3,894	19,003	1,330	3,646	7,517	24,637	3,018	13,5
APO/FPO	13,017	—15,544	1,298	96	—	—	4,959	24,771	—	—
Puerto Rico	3,981	—2,279	—	—	249	170	8,924	39,135	6	—2
U.S. citizens abroad	15,043	—1,807	1,451	7,572	3,245	4,609	22,420	135,551	56	2

Footnotes at end of table

Table 5.1—Selected Sources of Income, Deductions, and Tax Items, by States—Continued

[Figures are estimates based on samples—money amounts are in thousands of dollars]

States	Itemized deductions		Standard deduction		Exemptions		Taxable income		Income tax after credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
United States, total	25,951,389	133,690,976	58,172,237	112,753,786	215,773,937	161,830,453	58,716,772	674,866,988	64,396,653	140,801,196
Alabama	402,342	1,773,875	847,349	1,651,204	3,344,363	2,508,272	1,011,571	8,753,148	915,592	1,739,089
Alaska	62,613	423,062	103,777	209,654	411,037	308,278	149,039	2,453,509	142,304	582,910
Arizona	341,343	1,613,943	533,586	1,012,838	2,347,874	1,760,906	670,697	5,994,965	607,398	1,198,401
Arkansas	155,111	707,916	583,492	1,160,378	2,029,699	1,522,274	571,554	4,685,620	511,558	918,417
California	3,486,125	20,741,492	5,478,447	10,371,790	22,580,920	16,935,690	7,316,248	72,825,724	6,856,450	15,253,485
Colorado	419,770	2,074,110	660,009	1,233,557	2,548,015	1,911,011	891,117	8,591,872	645,335	1,755,838
Connecticut	433,593	2,443,827	897,442	1,736,660	3,387,995	2,540,996	1,118,701	12,257,204	1,060,625	2,770,780
Delaware	70,923	377,756	163,313	326,900	571,249	428,436	194,605	2,127,025	162,452	409,896
District of Columbia	95,221	559,446	210,286	387,689	664,184	498,138	265,000	2,756,953	250,882	636,188
Florida	870,427	4,506,677	2,429,330	4,780,765	8,445,597	6,334,198	2,634,227	24,182,771	2,452,141	5,175,435
Georgia	507,424	2,620,762	1,327,952	2,539,942	4,806,213	3,604,660	1,486,151	12,628,109	1,392,726	2,468,874
Hawaii	124,814	723,200	236,191	450,318	855,587	641,690	288,566	2,941,342	270,239	605,974
Idaho	93,632	433,713	224,703	444,717	868,635	666,476	251,301	2,192,711	237,945	411,614
Illinois	1,384,478	7,015,011	3,219,485	6,414,559	11,665,873	8,764,405	3,981,674	43,186,395	3,670,396	9,428,555
Indiana	496,032	2,163,778	1,573,401	3,201,079	5,225,068	3,918,801	1,706,862	17,554,844	1,627,236	3,600,150
Iowa	320,312	1,394,161	801,182	1,591,858	3,017,049	2,262,787	904,619	9,180,831	854,214	1,814,394
Kansas	267,221	1,275,148	623,715	1,232,424	2,367,047	1,775,285	744,671	7,124,220	663,260	1,461,020
Kentucky	319,845	1,395,012	872,526	1,733,994	3,216,762	2,412,572	935,740	8,308,198	857,285	1,666,607
Louisiana	302,135	1,408,285	1,024,174	2,052,914	3,613,227	2,709,920	1,082,259	10,332,746	999,848	2,179,851
Maine	88,014	377,646	323,546	638,318	1,069,471	802,103	313,453	2,605,117	290,842	499,801
Maryland	649,431	3,524,662	996,907	1,879,374	4,070,922	3,053,192	1,355,466	14,805,263	1,275,624	3,156,586
Massachusetts	794,717	4,102,846	1,526,888	2,936,930	5,621,864	4,216,398	1,868,996	17,909,288	1,773,879	3,727,884
Michigan	1,300,419	6,235,553	2,136,566	4,158,952	8,909,655	6,682,241	2,819,334	30,779,992	2,689,498	6,502,450
Minnesota	617,756	3,117,034	942,502	1,792,656	3,995,046	2,996,285	1,278,626	12,150,205	1,153,733	2,624,579
Mississippi	188,720	856,104	554,927	1,078,996	2,031,043	1,520,282	575,934	4,547,040	512,156	860,035
Missouri	497,781	2,315,321	1,310,888	2,593,001	4,782,715	3,587,036	1,481,241	14,175,757	1,392,495	2,923,042
Montana	75,829	370,536	224,338	438,023	784,353	586,295	239,444	2,121,951	220,239	404,832
Nebraska	150,500	738,146	462,745	919,726	1,614,075	1,210,556	499,366	4,586,823	449,779	897,472
Nevada	89,805	465,651	196,768	382,762	673,767	505,325	239,577	2,374,163	227,066	512,249
New Hampshire	72,914	342,984	278,113	556,590	877,566	658,175	291,051	2,622,056	280,504	517,933
New Jersey	1,044,520	5,544,234	1,914,006	3,728,615	7,600,451	5,700,338	2,456,691	27,243,577	2,337,898	5,897,807
New Mexico	124,194	553,331	327,502	638,526	1,249,190	936,893	348,489	2,916,085	315,005	545,525
New York	2,699,716	16,185,224	4,131,350	7,831,345	17,445,624	13,084,218	5,778,922	57,431,833	5,486,041	12,264,912
North Carolina	556,461	2,737,414	1,472,480	2,823,905	5,243,810	3,932,858	1,641,751	13,288,502	1,493,428	2,607,283
North Dakota	49,873	235,668	204,002	402,764	665,749	499,312	204,816	1,789,201	194,143	343,305
Ohio	1,100,870	5,011,927	3,108,997	6,226,333	10,745,442	8,059,082	3,481,297	35,022,274	3,298,587	7,305,100
Oklahoma	259,324	1,249,567	753,265	1,500,943	2,680,396	2,010,299	808,595	7,335,153	761,374	1,484,532
Oregon	320,059	1,587,801	860,424	1,384,033	2,495,557	1,871,666	783,187	7,450,133	727,892	1,466,282
Pennsylvania	1,244,205	5,750,242	3,367,590	6,696,657	11,377,399	8,533,049	3,808,523	37,255,872	3,633,449	7,704,064
Rhode Island	98,087	470,024	266,508	556,290	933,928	700,446	313,520	2,804,099	301,199	564,022
South Carolina	285,491	1,267,492	747,933	1,433,841	2,656,937	1,992,703	834,228	6,666,366	776,330	1,267,311
South Dakota	51,851	213,210	200,465	400,796	718,904	539,178	204,283	564,542	188,637	311,274
Tennessee	338,832	1,608,234	1,262,626	2,490,259	4,148,834	3,111,671	1,263,820	10,987,526	1,186,978	2,226,056
Texas	999,111	5,373,627	3,812,542	7,677,804	12,943,044	9,707,283	3,844,996	39,120,510	3,557,690	8,599,577
Utah	186,791	908,091	281,360	530,725	1,277,813	958,360	377,919	3,240,790	356,669	621,970
Vermont	48,591	219,343	138,846	263,307	464,734	348,551	143,839	1,129,184	130,695	212,190
Virginia	584,670	3,120,309	1,386,848	2,708,915	4,917,512	3,688,134	1,615,512	16,281,724	1,536,352	3,370,820
Washington	462,499	2,099,862	1,036,785	2,091,689	3,744,924	2,808,693	1,225,754	13,051,727	1,159,599	2,744,475
West Virginia	79,341	362,544	257,778	1,164,055	1,730,802	1,238,102	520,112	5,005,865	493,016	1,024,200
Wisconsin	603,875	2,847,177	1,202,507	2,330,044	4,598,558	3,449,144	1,431,164	13,803,900	1,345,335	2,725,285
Wyoming	37,967	177,584	126,544	263,728	440,021	330,016	133,909	1,450,624	124,796	301,079
U.S. citizens abroad	12,107	51,351	284,412	544,498	658,211	493,658	270,151	1,380,685	245,028	235,048
Foreign born	15,352	58,677	22,800	44,348	141,396	106,025	30,718	196,880	21,450	19,120
U.S. citizens abroad	44,363	159,716	110,759	217,738	457,499	343,124	119,401	1,623,561	89,500	239,766

Footnotes at end of table

Table 5.1—Selected Sources of Income, Deductions, and Tax Items, by States—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

States	Total income tax		Total tax liability	
	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)
United States, total	64,421,367	141,801,470	65,969,754	145,748,802
Alabama	915,758	1,748,165	941,654	1,796,554
Alaska	142,477	585,684	144,589	594,955
Arizona	608,137	1,210,175	622,816	1,242,296
Arkansas	511,669	925,227	531,588	974,990
California	6,860,821	15,388,154	6,983,700	15,835,767
Colorado	845,932	1,775,175	869,648	1,833,081
Connecticut	1,061,003	2,783,686	1,075,382	2,831,940
Delaware	182,515	470,656	184,303	479,844
District of Columbia	281,015	640,247	252,786	648,155
Florida	2,452,741	5,237,146	2,516,632	5,371,873
Georgia	1,392,971	2,496,191	1,428,392	2,568,787
Hawaii	273,269	609,439	277,535	625,041
Idaho	238,214	414,716	250,133	440,060
Illinois	3,673,320	9,487,800	3,739,229	9,729,094
Indiana	1,627,275	3,612,920	1,666,456	3,720,250
Iowa	855,143	1,823,594	907,623	1,953,467
Kansas	683,311	1,475,480	709,082	1,552,522
Kentucky	857,908	1,687,345	888,444	1,750,294
Louisiana	991,087	2,191,718	1,015,438	2,231,735
Maine	280,884	501,121	289,133	519,530
Maryland	1,276,286	3,176,782	1,297,113	3,225,807
Massachusetts	1,773,942	3,750,416	1,798,768	3,833,050
Michigan	2,691,314	6,536,766	2,732,019	6,660,606
Minnesota	1,153,883	2,438,452	1,220,470	2,545,012
Mississippi	512,289	889,596	532,238	926,166
Missouri	1,392,584	2,935,833	1,447,973	3,041,678
Montana	220,398	408,385	221,297	432,675
Nebraska	449,898	902,673	479,822	961,285
Nevada	227,224	517,827	232,648	530,584
New Hampshire	280,789	521,096	285,234	534,623
New Jersey	2,338,206	5,956,874	2,365,210	6,062,262
New Mexico	315,110	571,267	322,914	588,904
New York	5,467,484	12,352,765	5,560,448	12,584,501
North Carolina	1,494,685	2,620,772	1,554,797	2,709,543
North Dakota	184,534	345,553	200,570	377,913
Ohio	3,299,335	7,334,401	3,361,532	7,497,109
Oklahoma	762,139	1,523,743	798,996	1,600,227
Oregon	728,656	1,498,678	746,282	1,554,302
Pennsylvania	3,639,958	7,771,283	3,701,732	7,947,936
Rhode Island	301,210	565,717	303,887	576,723
South Carolina	776,425	1,272,203	794,565	1,313,539
South Dakota	188,699	314,912	207,227	339,932
Tennessee	1,167,043	2,238,490	1,202,146	2,304,523
Texas	3,559,138	8,739,438	3,670,128	8,990,600
Utah	358,792	626,094	366,240	645,415
Vermont	130,700	213,129	136,686	223,408
Virginia	1,536,528	3,384,189	1,552,156	3,458,516
Washington	1,159,693	2,755,694	1,180,383	2,833,598
West Virginia	495,023	1,028,541	505,591	1,052,128
Wisconsin	1,345,491	2,737,609	1,390,732	2,840,664
Wyoming	124,847	305,555	129,388	318,575
AF/PPD	245,028	235,408	245,028	235,195
Puerto Rico	21,450	19,120	21,450	19,372
U S citizens abroad ^a	89,104	246,547	97,311	252,343

^aReturns filed from Army Post Office and Fleet Post Office addresses^bReturns filed from Panama Canal Zone, Virgin Islands, and abroad

NOTE: Detail may not add to total because of rounding

Table 5.2—Returns With Itemized Deductions: Adjusted Gross Income, Itemized Deductions, Taxable Income, and Tax Items, by States

Figures are estimates based on samples—money amounts are in thousands of dollars

States	Number of returns	Adjusted gross income	Itemized deductions								
			Total	Medical and dental expense deduction		Taxes paid		Interest paid			
				Number of returns	Amount	Number of returns	Amount	Total		Home mortgage	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
United States, total	25,951,389	581,677,537	153,890,976	18,062,751	12,159,556	25,860,608	49,610,062	23,366,640	43,415,463	19,255,525	27,822,357
Alabama	402,942	7,821,174	1,773,875	324,444	203,560	402,942	474,450	376,066	638,502	283,844	347,399
Alaska	62,612	2,204,228	423,062	31,984	15,725	62,612	167,193	55,211	153,841	40,882	97,546
Arizona	341,343	6,525,754	1,613,943	268,951	167,538	341,217	467,360	314,579	648,231	264,582	416,893
Arkansas	155,111	3,285,677	707,916	121,097	80,311	155,109	202,475	132,933	233,649	107,808	147,378
California	3,486,125	76,543,999	20,741,492	2,591,032	1,667,174	3,486,125	7,870,884	3,251,391	7,122,465	2,711,638	4,777,335
Colorado	419,770	8,887,763	2,074,110	312,297	157,461	419,716	753,025	399,339	789,774	334,951	509,876
Connecticut	433,593	10,824,900	2,443,827	331,191	236,537	432,392	911,587	637,887	956,864	595,316	781,526
Delaware	70,923	1,773,428	377,756	51,314	34,607	69,817	151,144	62,718	102,739	53,843	66,289
District of Columbia	95,221	2,371,223	559,446	76,376	46,073	94,929	216,174	77,900	146,429	93,636	88,335
Florida	870,427	16,573,243	4,506,677	698,399	618,683	867,219	861,845	796,426	1,870,933	684,569	1,193,950
Georgia	507,424	10,823,512	2,626,762	404,830	244,197	506,176	762,545	476,844	1,044,887	412,078	677,777
Idaho	124,814	2,932,842	722,600	85,841	43,971	123,951	290,382	115,929	304,296	81,336	185,806
Illinois	93,832	1,822,618	433,713	74,343	40,302	93,769	141,376	83,780	156,584	73,027	102,292
Indiana	1,364,478	33,548,024	7,015,011	986,192	837,017	1,355,524	2,389,600	1,198,744	2,256,136	1,009,270	1,490,506
Indiana	496,032	11,045,073	2,163,776	323,345	202,816	495,811	649,608	441,982	943,110	401,647	517,566
Iowa	320,312	7,209,589	1,394,161	227,731	129,407	320,312	549,314	268,965	440,445	234,502	286,062
Kansas	287,221	5,843,484	1,275,148	218,639	145,844	287,221	412,245	231,621	439,047	191,208	287,746
Kentucky	319,845	6,560,086	1,395,012	237,616	109,680	319,845	505,230	280,932	468,973	224,956	286,816
Louisiana	302,135	6,346,332	1,408,285	252,281	160,094	302,135	398,550	266,354	543,299	233,275	350,843
Maine	88,014	1,765,785	377,646	71,392	34,832	87,358	144,358	78,791	125,764	69,641	87,819
Maryland	649,401	15,406,175	3,524,662	496,719	262,446	645,140	1,577,059	593,235	1,101,467	474,216	740,965
Massachusetts	784,717	16,770,711	4,102,646	625,398	433,040	784,717	2,016,219	669,011	903,970	569,801	655,835
Michigan	1,300,419	30,099,770	6,255,553	613,523	295,731	1,299,186	2,822,570	1,192,923	1,968,225	975,448	1,163,967
Minnesota	617,756	12,946,439	3,117,034	490,921	289,812	617,756	1,372,482	537,619	872,948	451,223	577,577
Mississippi	188,720	3,756,505	856,104	165,423	105,536	188,719	233,291	170,299	298,933	145,553	175,580
Missouri	497,781	11,108,390	2,315,021	353,447	242,650	497,781	736,263	448,895	775,636	360,145	450,672
Montana	79,829	1,643,844	370,536	62,174	43,960	79,829	125,307	86,615	128,667	55,342	77,168
Nevada	156,500	3,285,078	738,746	124,741	67,143	156,151	240,025	130,468	252,554	115,775	166,670
Nevada	89,805	1,966,711	465,651	64,604	51,067	89,763	93,700	87,988	221,043	135,988	135,988
New Hampshire	72,914	1,596,401	342,334	55,091	27,019	72,885	121,179	65,150	131,469	60,434	96,028
New Jersey	1,044,520	25,127,925	5,544,234	781,233	483,372	1,044,238	2,388,460	922,160	1,510,997	767,125	1,033,185
New Mexico	124,194	2,488,156	553,331	96,099	56,204	124,194	152,000	114,106	212,426	94,584	127,779
New York	2,698,718	61,407,178	16,185,224	2,069,659	1,255,362	2,698,324	6,165,980	2,334,163	3,071,037	1,627,709	1,920,224
North Carolina	595,461	11,855,994	2,737,414	491,888	262,396	595,461	916,360	525,720	940,773	495,403	557,549
North Dakota	49,873	1,147,213	236,668	42,570	28,253	49,845	69,600	40,501	78,317	33,235	51,038
Ohio	1,100,870	24,849,416	5,011,927	669,701	347,819	1,100,870	1,568,110	1,018,968	1,942,276	902,029	1,315,634
Oklahoma	259,324	5,634,183	1,249,567	206,261	171,555	259,324	319,114	228,031	448,720	193,393	276,631
Oregon	320,209	6,743,438	1,587,601	221,156	121,593	320,209	634,756	292,176	516,839	255,131	322,322
Pennsylvania	1,244,205	27,557,792	5,750,242	833,566	473,785	1,242,873	2,263,980	1,099,992	1,632,865	897,124	1,004,162
Rhode Island	98,087	2,157,004	470,024	62,705	25,374	96,789	208,477	91,279	148,643	76,054	102,242
South Carolina	285,491	5,588,014	1,267,492	233,061	127,889	285,491	386,844	257,515	464,396	209,064	280,638
South Dakota	51,851	978,118	213,210	43,853	36,943	51,806	56,276	43,579	77,775	38,130	51,409
Tennessee	338,632	7,340,704	1,608,234	275,435	154,428	338,632	316,262	317,000	682,411	282,835	391,413
Texas	999,111	25,278,375	5,373,627	823,392	568,190	995,762	1,006,077	943,564	2,376,912	817,929	1,362,470
Utah	186,791	3,598,074	908,091	140,316	57,110	186,763	284,179	170,743	302,634	136,794	186,875
Vermont	48,581	952,561	219,343	34,710	13,306	48,581	93,197	42,203	73,241	36,297	48,437
Virginia	584,670	13,821,122	3,120,909	445,670	242,156	584,670	1,111,023	543,449	1,160,224	475,870	781,526
Washington	462,459	9,920,180	2,099,862	329,875	165,743	462,459	568,806	428,102	857,060	375,169	556,082
West Virginia	79,341	1,994,740	362,544	54,826	23,776	78,833	102,742	74,135	137,259	63,124	84,820
Wisconsin	603,875	12,782,701	2,847,177	398,452	158,399	603,875	1,414,366	511,997	791,534	421,504	517,801
Wyoming	37,967	814,665	177,684	27,718	16,778	37,945	31,916	35,672	88,172	29,821	52,090
APO/FPO	12,107	186,486	51,951	*3,733	*1,857	9,701	7,949	12,107	23,925	7,065	*16,716
Puerto Rico	15,292	209,932	56,877	*4,851	*1,257	11,740	12,209	12,901	35,193	11,395	27,374
U. S. citizens abroad ^a	44,383	1,251,921	159,778	28,755	30,088	28,212	33,655	29,299	56,516	14,303	21,660

Footnotes at end of table

Table 5.2—Returns With Itemized Deductions: Adjusted Gross Income, Itemized Deductions, Taxable Income, and Tax Items, by States—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

States	Itemized deductions—Continued												Total income tax
	Contributions		Miscellaneous deductions						Exemptions		Taxable income		
			Total				Net casualty and theft losses						
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number	Amount	Number of returns	Amount	Number of returns	Amount	
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	
United States, total	24,434,659	16,792,387	21,771,915	11,913,508	1,998,333	1,570,409	88,241,812	66,191,359	25,169,407	383,621,001	24,593,594	90,879,005	
Alabama	376,397	311,839	345,454	145,503	26,558	16,802	1,358,108	1,018,581	389,766	5,053,150	372,965	1,129,922	
Alaska	51,977	37,443	57,118	48,861	6,852	6,548	203,657	152,743	61,975	1,632,107	61,404	421,932	
Arizona	320,673	196,577	201,050	134,517	22,275	11,146	1,135,618	851,714	322,513	4,098,918	507,966	696,999	
Arkansas	140,076	143,915	125,284	47,566	6,027	5,044	1,325,146	393,960	151,510	2,188,701	144,417	517,306	
California	3,310,620	2,020,267	3,087,915	2,060,702	293,609	193,319	11,402,865	8,552,149	3,370,743	49,624,170	3,286,930	11,427,045	
Colorado	382,978	209,705	341,718	164,145	34,308	16,669	1,347,721	1,010,791	408,978	5,822,214	396,459	1,302,444	
Connecticut	418,642	259,980	341,012	195,835	35,047	16,747	1,576,092	1,182,069	407,514	7,257,273	397,892	1,875,146	
Delaware	67,157	50,852	57,452	39,413	4,190	2,441	234,908	176,181	69,278	1,226,724	66,611	310,611	
District of Columbia	90,191	96,147	78,238	64,622	8,954	7,894	280,023	210,017	90,189	1,608,282	86,441	427,215	
Florida	803,430	611,962	706,054	543,554	75,561	86,938	2,796,794	2,097,596	844,820	12,035,187	811,401	3,054,627	
Georgia	467,095	250,296	437,628	218,837	35,025	39,328	1,741,063	1,305,797	492,818	6,939,710	483,888	1,569,265	
Hawaii	114,984	54,174	111,961	58,946	2,764	2,483	403,156	302,367	119,517	1,919,488	113,637	432,507	
Idaho	83,541	64,229	72,019	29,222	3,783	4,528	343,089	257,316	89,734	1,137,504	85,760	241,028	
Illinois	1,280,439	923,138	1,157,676	607,119	97,406	66,944	4,757,856	3,566,392	1,319,916	23,161,929	1,312,206	5,830,486	
Indiana	440,378	331,838	397,779	136,407	30,875	12,339	1,719,169	1,289,377	482,035	7,619,262	465,363	1,820,941	
Iowa	306,575	192,162	255,578	82,834	8,857	2,344	1,187,730	890,798	313,023	4,934,891	305,527	1,114,998	
Kansas	247,452	185,785	224,040	92,427	12,491	11,795	900,124	675,993	256,806	3,906,896	249,778	932,555	
Kentucky	280,760	189,320	262,031	121,810	20,161	41,555	1,092,394	819,296	316,264	4,363,096	306,821	1,026,277	
Louisiana	284,271	214,449	250,686	163,302	31,177	23,185	1,080,512	810,384	296,710	4,742,814	291,735	1,175,279	
Maine	82,152	43,973	67,694	26,717	7,864	5,197	309,275	231,956	84,936	1,164,323	82,172	36,242	
Maryland	629,927	359,895	533,586	223,796	49,253	25,194	2,163,738	1,622,804	634,362	10,290,779	825,824	2,385,177	
Massachusetts	769,517	401,423	635,296	345,995	78,744	57,165	2,629,519	1,971,389	755,677	10,856,692	740,615	2,509,527	
Michigan	1,223,399	786,234	1,140,044	482,793	98,498	54,813	4,585,403	3,439,052	1,281,402	20,456,714	1,263,025	4,721,274	
Minnesota	590,591	376,697	535,595	205,096	50,562	26,587	2,150,949	1,613,212	597,119	8,271,440	573,381	1,824,528	
Mississippi	176,891	156,837	163,489	61,507	7,187	6,208	669,563	502,172	184,534	2,403,938	178,598	544,111	
Missouri	460,903	359,907	445,716	200,566	25,092	17,528	1,722,980	1,292,235	480,121	7,536,590	469,029	1,802,088	
Montana	71,022	38,770	62,602	34,733	3,460	6,883	278,336	209,202	75,438	1,014,032	72,994	234,255	
Nebraska	144,517	102,591	116,560	46,932	2,698	2,302	546,357	409,768	146,042	2,152,584	134,509	507,127	
Nevada	82,151	46,551	81,236	53,290	6,058	5,116	296,109	222,082	86,060	1,289,559	83,490	319,187	
New Hampshire	68,136	38,932	53,754	23,794	2,844	1,637	269,142	201,857	71,366	1,057,033	70,287	247,471	
New Jersey	1,026,041	627,172	884,508	534,232	106,361	52,964	3,750,102	2,812,577	1,021,997	16,804,088	1,003,547	4,054,229	
New Mexico	111,111	79,050	102,042	55,651	11,469	5,997	444,747	332,560	121,855	1,607,495	118,212	55,778	
New York	2,650,139	1,705,739	2,320,172	1,171,105	279,148	224,540	8,758,166	6,568,625	2,629,899	39,397,329	2,579,087	9,207,944	
North Carolina	555,428	462,388	477,108	156,005	25,290	18,324	2,015,254	1,511,441	579,230	7,628,036	567,837	1,708,338	
North Dakota	48,641	43,276	35,916	16,223	1,892	1,241	177,204	132,903	48,825	780,377	48,000	17,458	
Ohio	1,027,895	710,593	913,274	443,129	64,120	49,532	3,875,189	2,906,392	1,072,384	16,989,006	1,058,590	4,107,562	
Oklahoma	229,434	222,902	215,330	87,277	13,282	9,408	875,791	656,843	245,911	3,758,028	239,197	927,195	
Oregon	269,771	174,034	264,310	140,380	15,192	40,308	1,067,321	800,491	304,569	4,406,690	290,078	983,398	
Pennsylvania	1,201,032	845,482	1,029,499	520,231	86,978	59,226	4,182,023	3,136,517	1,220,220	18,719,214	1,201,320	4,500,728	
Rhode Island	93,224	50,487	82,822	37,042	7,940	5,155	360,392	270,294	97,335	1,418,494	96,711	328,001	
South Carolina	266,909	209,945	230,198	78,616	16,439	21,887	940,652	705,489	276,221	3,625,782	272,989	785,941	
South Dakota	49,000	26,960	34,522	15,236	940	471	190,054	142,541	49,775	829,642	47,756	141,207	
Tennessee	304,964	290,132	271,548	165,001	26,462	39,532	1,142,320	856,740	326,355	4,921,012	316,830	1,184,428	
Texas	925,296	923,350	761,427	481,098	126,198	120,308	3,451,490	2,588,618	963,614	17,408,953	940,154	4,739,140	
Utah	179,082	212,737	150,329	51,431	10,849	7,347	722,666	542,000	178,751	2,159,386	174,890	451,447	
Vermont	46,924	23,324	37,362	16,713	2,613	2,170	177,568	133,176	46,753	602,383	44,598	127,199	
Virginia	546,951	395,983	467,918	211,524	35,020	28,636	1,997,429	1,498,072	573,253	9,219,422	557,788	2,166,698	
Washington	418,981	257,550	332,661	230,904	28,802	38,529	1,594,124	1,195,593	446,009	6,546,010	432,751	1,543,088	
West Virginia	72,736	51,267	65,884	47,501	4,670	18,840	280,633	210,475	77,505	1,432,239	76,683	362,399	
Wisconsin	564,623	279,137	504,539	250,231	30,704	22,096	2,136,822	1,602,617	587,198	8,366,474	577,102	1,835,211	
Wyoming	32,780	24,837	31,843	13,983	2,768	3,387	139,578	104,684	37,517	533,232	36,345	124,211	
APO/FPO	9,645	17,280	19,612	10,940	2,456	2,296	18,981	13,951	3,951	12,017	10,614	10,859	
Puerto Rico	10,160	5,169	10,137	6,849	2,014	1,774	51,014	38,261	12,906	122,523	11,449	12,522	
U.S. citizens abroad*	21,680	15,087	31,067	24,432	2,807	2,958	159,050	119,288	40,639	978,118	28,716	149,238	

*Estimate may be used with caution because of the small number of sample returns on which it is based

*Returns filed from Army Post Office and Fleet Post Office addresses

*Returns filed from Panama Canal Zone, Virgin Islands, and abroad

NOTE: Detail may not add to total because of rounding

Table 5.3--All Returns: Number of Returns, Exemptions by Type, and Number of Exemptions Other Than Age or Blindness, by States

(All figures are estimates based on samples—money amounts are in thousands of dollars)

State	Exemptions												
	For age 65 or over				For blindness				Taxpayer's dependents				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
United States, total	84,870,390	1,053,095,587	215,773,937	161,320,453	7,975,070	10,430,763	91,196,287	174,687	177,671	1,988,154	35,357,105	75,954,820	
Alabama	1,259,997	14,236,700	3,344,393	2,508,272	53,545	108,691	1,155,365	1,049	1,049	1,232,843	60,336	1,232,843	
Alaska	167,141	3,342,103	411,007	2,406,016	5,105	6,109	110,390	2,212	2,212	1,201,816	79,427	1,201,816	
Arizona	852,271	7,756,029	2,028,699	1,522,214	1,186,736	83,919	115,121	7,653	7,653	1,171,589	114,569	1,171,589	
Arkansas	9,010,032	11,682,372	22,580,920	16,335,669	823,144	1,057,394	1,070,062	23,624	23,623	2,266,593	3,724,739	2,266,593	
California	1,085,371	13,454,679	2,548,015	1,911,011	1,606,515	59,036	77,040	753,338	1,266	1,266	1,606,515	64,581	1,606,515
Colorado	1,340,861	18,559,512	3,381,992	2,027,661	131,001	188,117	1,715,065	1,566	1,566	1,715,065	54,514	1,715,065	
Connecticut	2,248,581	3,186,706	2,428,458	2,340,093	50,036	103,439	1,185,344	2,195	2,195	1,416,166	71,427	1,416,166	
Delaware	3,327,761	38,360,226	6,445,581	5,138,041	498,078	691,942	5,971,623	10,476	10,476	1,232,835	60,326	1,232,835	
District of Columbia	1,847,360	20,627,886	4,836,233	3,604,660	107,188	130,553	1,216,033	1,918	1,918	1,416,166	71,427	1,416,166	
Florida	382,546	4,625,609	885,637	641,690	31,008	38,442	396,346	18	18	965	127,449	289,993	
Georgia	328,472	3,574,965	988,535	696,476	52,104	25,009	526,371	2,717	2,717	81,932	1,875,144	1,875,144	
Hawaii	2,065,322	26,179,108	5,225,068	3,221,126	271,662	278,024	2,114,178	9,672	9,672	1,416,166	71,427	1,416,166	
Illinois	1,134,034	13,392,353	3,017,049	2,262,787	151,580	203,475	1,185,344	2,195	2,195	1,416,166	71,427	1,416,166	
Indiana	900,559	11,072,372	2,367,042	1,775,265	1,212,228	169,215	1,262,739	3,485	3,485	1,232,835	368,504	1,232,835	
Iowa	1,207,719	13,371,357	3,216,762	2,412,372	1,910,765	140,693	1,185,344	2,195	2,195	1,416,166	71,427	1,416,166	
Kansas	1,339,528	16,075,346	3,613,227	2,709,320	2,065,532	67,922	1,185,344	2,195	2,195	1,416,166	71,427	1,416,166	
Kentucky	414,543	4,252,706	1,069,471	802,103	42,967	56,850	395,330	2,803	2,803	1,416,166	71,427	1,416,166	
Louisiana	1,655,299	22,759,405	4,070,322	3,053,182	2,456,786	110,124	146,776	1,524,282	3,382	3,382	1,416,166	71,427	1,416,166
Maine	1,571,667	19,453,891	3,995,046	2,996,285	2,394,403	144,104	186,634	1,444,510	1,889	1,889	1,416,166	71,427	1,416,166
Maryland	2,328,108	28,286,659	5,621,864	4,216,398	3,455,372	296,522	396,638	3,371,983	3,382	3,382	1,416,166	71,427	1,416,166
Massachusetts	3,453,220	46,724,339	6,909,655	6,662,241	2,899,215	384,533	385,338	3,271,003	3,261	3,261	1,416,166	71,427	1,416,166
Michigan	1,571,667	19,453,891	3,995,046	2,996,285	2,394,403	144,104	186,634	1,444,510	1,889	1,889	1,416,166	71,427	1,416,166
Minnesota	1,747,766	7,629,302	2,031,043	1,523,262	1,173,137	69,475	531,071	3,102	3,102	1,416,166	71,427	1,416,166	
Mississippi	1,832,973	21,957,655	4,782,215	3,587,038	2,654,125	200,700	266,274	1,653	1,653	1,416,166	71,427	1,416,166	
Missouri	3,356,331	3,784,253	5,986,265	4,671,118	34,265	44,376	253,578	1,927	1,927	1,416,166	71,427	1,416,166	
Montana	287,296	3,028,111	750,515	595,325	18,019	24,644	1,444,510	1,889	1,889	1,416,166	71,427	1,416,166	
Nebbraska	297,296	3,028,111	750,515	595,325	18,019	24,644	1,444,510	1,889	1,889	1,416,166	71,427	1,416,166	
Nevada	4,602,973	6,828,498	8,764,405	6,916,574	466,964	5,605,713	6,916,574	2,606	2,606	71,427	81,932	71,427	
New Hampshire	2,065,322	26,179,108	5,225,068	3,221,126	271,662	578,024	2,114,178	9,672	9,672	1,416,166	71,427	1,416,166	
New Jersey	2,984,965	41,344,344	7,900,431	5,700,339	290,601	391,274	3,322,608	7,302	7,302	1,416,166	71,427	1,416,166	
New Mexico	4,732,014	1,249,180	1,396,852	1,175,028	34,711	43,598	48,598	3,382	3,382	1,416,166	71,427	1,416,166	
New York	4,602,973	6,828,498	8,764,405	6,916,574	466,964	5,605,713	6,916,574	2,606	2,606	71,427	81,932	71,427	
North Carolina	2,984,965	41,344,344	7,900,431	5,700,339	290,601	391,274	3,322,608	7,302	7,302	1,416,166	71,427	1,416,166	
North Dakota	2,984,965	41,344,344	7,900,431	5,700,339	290,601	391,274	3,322,608	7,302	7,302	1,416,166	71,427	1,416,166	
Ohio	4,230,661	53,078,927	10,745,442	8,050,082	6,471,799	199,267	199,267	1,653	1,653	1,416,166	71,427	1,416,166	
Oklahoma	1,027,741	1,646,500	2,680,394	2,010,394	1,939,122	113,945	1,222,835	2,195	2,195	1,416,166	71,427	1,416,166	
Oregon	1,141,519	1,415,139	2,475,517	1,871,699	1,939,122	113,945	1,222,835	2,195	2,195	1,416,166	71,427	1,416,166	
Pennsylvania	3,356,331	3,784,253	5,986,265	4,671,118	34,265	44,376	253,578	1,927	1,927	1,416,166	71,427	1,416,166	
Rhode Island	385,429	4,420,605	1,133,528	739,446	581,307	67,631	467,118	1,927	1,927	1,416,166	71,427	1,416,166	
South Carolina	1,027,741	1,646,500	2,680,394	2,010,394	1,939,122	113,945	1,222,835	2,195	2,195	1,416,166	71,427	1,416,166	
South Dakota	2,984,965	41,344,344	7,900,431	5,700,339	290,601	391,274	3,322,608	7,302	7,302	1,416,166	71,427	1,416,166	
Tennessee	1,810,014	17,568,751	4,148,804	3,111,671	2,505,076	105,568	134,719	6,398	6,398	1,416,166	71,427	1,416,166	
Texas	4,602,973	6,828,498	8,764,405	6,916,574	466,964	5,605,713	6,916,574	2,606	2,606	71,427	81,932	71,427	
Utah	4,602,973	6,828,498	8,764,405	6,916,574	466,964	5,605,713	6,916,574	2,606	2,606	71,427	81,932	71,427	
Vermont	1,027,741	1,646,500	2,680,394	2,010,394	1,939,122	113,945	1,222,835	2,195	2,195	1,416,166	71,427	1,416,166	
Virginia	1,810,014	17,568,751	4,148,804	3,111,671	2,505,076	105,568	134,719	6,398	6,398	1,416,166	71,427	1,416,166	
Washington	1,810,014	17,568,751	4,148,804	3,111,671	2,505,076	105,568	134,719	6,398	6,398	1,416,166	71,427	1,416,166	
West Virginia	1,810,014	17,568,751	4,148,804	3,111,671	2,505,076	105,568	134,719	6,398	6,398	1,416,166	71,427	1,416,166	
Wisconsin	1,810,014	17,568,751	4,148,804	3,111,671	2,505,076	105,568	134,719	6,398	6,398	1,416,166	71,427	1,416,166	
Wyoming	1,810,014	17,568,751	4,148,804	3,111,671	2,505,076	105,568	134,719	6,398	6,398	1,416,166	71,427	1,416,166	
Puerto Rico	2,984,965	41,344,344	7,900,431	5,700,339	290,601	391,274	3,322,608	7,302	7,302	1,416,166	71,427	1,416,166	
U.S. citizens abroad	14,009	2,232,215	47,459	34,124	13,257	19,250	112,854	—	—	—	—	—	

Footnotes at end of table

Individual Returns/1976 - State Data

Table 5.3—All Returns: Number of Returns by Type, and Number of Exemptions Other Than Age or Blindness, by States—Continued

State	Number of returns by number of exemptions other than age or blindness											Six or more	Joint returns				
	Total	One	Two	Three	Four	Five	Six or more	Two	Three	Four	Five						
United States, total	64,670,389	33,172,140	19,815,427	11,154,980	10,717,465	5,817,592	4,156,195	44,038,512	18,104,521	9,315,835	9,815,900	5,254,924	3,947,754				
Alabama	1,259,907	395,706	329,250	228,781	185,604	151,882	131,882	734,880	245,348	198,680	153,544	87,650	49,718				
Alaska	1,953,431	593,431	365,335	207,702	165,604	131,882	109,822	470,238	178,951	82,715	83,935	68,385	52,778				
Arizona	742,077	223,319	200,111	130,097	107,688	89,139	72,705	34,804	47,238	11,574	95,053	43,963	29,681				
Arkansas	9,010,032	3,731,462	2,029,022	1,127,500	1,087,076	595,563	438,599	4,327,331	1,553,721	877,519	980,992	527,363	403,466				
California	1,085,271	484,205	224,418	133,622	141,821	62,596	38,347	32,144	178,737	123,659	123,659	59,204	37,724				
Colorado	1,340,981	552,859	289,053	162,377	181,940	101,537	53,165	245,348	245,348	158,611	158,611	132,559	49,981				
Connecticut	1,340,981	552,859	289,053	162,377	181,940	101,537	53,165	114,504	21,531	13,910	16,769	13,910	9,973				
Delaware	3,327,753	1,254,801	939,166	463,016	343,401	181,135	111,229	14,104	28,655	13,910	16,769	8,868	10,973				
District of Columbia	1,847,960	615,723	451,014	319,411	254,813	122,427	84,152	1,011,410	340,905	285,370	309,425	165,400	140,020				
Florida	1,847,960	615,723	451,014	319,411	254,813	122,427	84,152	1,011,410	340,905	285,370	309,425	165,400	140,020				
Georgia	362,556	174,141	107,666	68,446	40,773	23,276	15,554	187,846	59,905	31,682	38,347	22,664	16,908				
Hawaii	1,000,803	311,578	1,000,803	265,569	594,425	264,646	245,322	2,310,065	815,366	455,312	534,589	269,904	233,435				
Idaho	1,134,034	441,796	304,403	141,217	122,114	65,216	36,536	667,486	274,243	123,607	118,965	107,644	78,454				
Iowa	900,397	322,854	247,829	115,769	103,637	62,551	41,347	510,510	209,279	99,696	103,637	50,678	39,384				
Kansas	1,339,198	464,377	318,861	179,815	182,949	102,155	52,265	724,775	225,544	133,378	151,311	61,112	42,348				
Kentucky	1,414,543	457,825	318,861	179,815	182,949	102,155	52,265	724,775	225,544	133,378	151,311	61,112	42,348				
Louisiana	1,665,290	668,500	392,200	193,339	220,925	112,368	69,897	768,479	293,929	160,518	208,400	106,474	59,448				
Maryland	2,328,168	1,061,690	594,135	248,861	139,703	104,754	11,261	1,126,155	438,331	221,153	221,153	131,451	103,505				
Massachusetts	3,453,220	1,264,280	825,532	428,710	425,045	242,402	211,921	1,841,332	649,374	364,965	364,965	388,415	255,953				
Michigan	1,414,543	457,825	318,861	179,815	182,949	102,155	52,265	724,775	225,544	133,378	133,378	151,311	61,112				
Minnesota	1,414,543	457,825	318,861	179,815	182,949	102,155	52,265	724,775	225,544	133,378	133,378	151,311	61,112				
Mississippi	747,706	247,894	181,564	134,689	107,683	54,126	42,448	425,045	193,341	103,215	98,948	53,332	42,348				
Missouri	1,893,733	651,277	489,198	266,458	256,466	123,116	77,738	1,023,152	394,638	203,024	241,735	71,693	59,448				
Montana	308,452	135,299	58,824	37,179	36,437	20,297	16,816	158,496	50,678	30,678	37,641	19,779	16,781				
Nebraska	668,105	250,743	150,465	73,342	83,521	38,168	29,925	343,995	136,560	59,955	61,419	36,273	28,788				
Nevada	1,414,543	457,825	318,861	179,815	182,949	102,155	52,265	724,775	225,544	133,378	133,378	151,311	61,112				
New Hampshire	353,113	151,166	80,460	40,852	40,852	24,829	16,906	187,389	70,317	34,863	40,716	25,415	18,578				
New Jersey	2,964,486	1,195,125	699,330	342,493	369,135	202,791	164,530	1,559,045	597,765	301,935	317,935	182,744	156,644				
New Mexico	458,488	161,545	102,845	64,547	60,349	36,753	32,240	256,885	79,492	51,035	58,748	32,614	26,788				
New York	6,800,000	2,833,673	1,510,154	864,990	835,961	457,676	338,726	3,306,710	1,162,773	664,645	749,329	362,735	324,814				
North Carolina	1,414,543	457,825	318,861	179,815	182,949	102,155	52,265	724,775	225,544	133,378	133,378	151,311	61,112				
North Dakota	228,465	105,271	62,259	30,984	30,970	15,495	14,096	143,096	54,620	27,316	27,316	27,935	13,724				
Ohio	1,793,116	729,116	489,198	266,458	256,466	123,116	77,738	1,023,152	394,638	203,024	203,024	241,735	71,693				
Oklahoma	1,414,543	457,825	318,861	179,815	182,949	102,155	52,265	724,775	225,544	133,378	133,378	151,311	61,112				
Oregon	997,211	374,135	228,211	134,559	136,857	67,131	35,308	549,276	203,394	124,497	124,497	156,544	51,216				
Pennsylvania	4,827,689	1,715,470	1,193,018	607,850	544,633	283,748	193,760	2,450,072	948,394	529,469	535,101	274,935	189,734				
Rhode Island	386,429	153,840	85,366	46,239	59,865	28,476	16,168	139,079	73,765	38,675	38,675	32,614	16,168				
South Carolina	1,093,072	368,446	257,132	152,229	146,797	78,365	45,951	566,987	204,177	114,566	132,739	64,222	47,413				
South Dakota	1,414,543	457,825	318,861	179,815	182,949	102,155	52,265	724,775	225,544	133,378	133,378	151,311	61,112				
Tennessee	1,610,014	570,537	373,937	244,440	230,556	140,378	51,216	683,814	289,595	159,595	207,555	103,154	74,710				
Texas	4,855,552	1,727,437	1,193,018	607,850	544,633	283,748	193,760	2,450,072	948,394	529,469	535,101	274,935	189,734				
Utah	471,165	193,840	83,342	59,023	60,075	33,707	40,396	72,086	36,515	16,435	32,614	37,766	13,724				
Vermont	188,682	85,405	48,037	26,063	23,957	12,679	9,124	84,773	34,600	16,435	23,322	11,872	9,084				
Virginia	1,508,951	552,833	364,226	200,185	200,807	84,904	65,091	1,020,544	370,595	178,744	191,520	101,546	67,730				
West Virginia	640,695	204,969	172,953	92,839	84,825	42,796	32,943	365,122	150,028	78,255	94,748	41,468	32,874				
Wisconsin	1,793,116	729,116	489,198	266,458	256,466	123,116	77,738	1,023,152	394,638	203,024	203,024	241,735	71,693				
Wyoming	187,388	62,918	23,457	11,363	11,363	5,785	5,785	97,291	34,126	22,077	22,077	10,969	10,969				
U.S. citizens abroad	174,009	60,304	45,436	21,186	27,608	10,598	8,977	96,678	37,350	17,854	17,854	22,022	8,754				

*Estimate should be used with caution because of the small number of sample returns on which it is based.

Returns filed from Army Post Office and Fleet Post Office addresses.

NOTE: Detail may not add to total because of rounding.

Table 5.4—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by States

(All figures are estimates based on samples—money amounts are in thousands of dollars)

States	All returns	Income tax before credits		Total		Tax Credits		Credit for purchase of new principal residence	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
United States, total	94,670,389	86,723,881	153,534,155	66,723,881	12,732,559	66,723,881	9,348,195	49,703	63,520
Alabama	1,259,907	1,011,571	1,926,025	1,011,571	189,306	1,011,571	134,335	*130	*250
Alaska	167,741	149,039	615,179	149,039	32,269	149,039	22,497	*42	*60
Arizona	883,431	670,701	1,322,224	670,701	123,823	670,701	89,607	*260	*385
Arkansas	742,277	571,554	1,000,337	571,554	111,921	571,554	73,145	*443	*759
California	9,010,032	7,316,447	16,625,847	7,316,447	1,372,362	7,316,447	998,844	8,249	10,044
Colorado	1,085,371	891,117	1,920,545	891,117	164,707	891,117	119,130	*14	*28
Connecticut	1,340,861	1,118,701	2,955,314	1,118,701	184,534	1,118,701	152,633	*140	*280
Delaware	234,548	194,605	501,948	194,605	31,950	194,605	27,241	*6	*12
District of Columbia	307,169	265,060	662,289	265,060	46,101	265,060	35,541	*30	*40
Florida	3,327,753	2,634,497	5,630,042	2,634,497	454,607	2,634,497	342,716	*2,961	*5,214
Georgia	1,847,360	1,486,151	2,729,955	1,486,151	251,082	1,486,151	192,805	*206	*217
Hawaii	362,956	288,566	665,178	288,566	59,203	288,566	38,980	1,950	2,803
Idaho	324,832	261,301	466,656	261,301	55,042	261,301	34,820	*133	*140
Illinois	4,632,973	3,862,979	10,422,594	3,862,979	754,140	3,862,979	550,404	1,677	2,445
Indiana	2,095,922	1,706,862	3,940,097	1,706,862	339,637	1,706,862	238,301	*3,329	*1,969
Iowa	1,134,034	904,654	2,045,410	904,654	231,016	904,654	127,032	2,995	—
Kansas	900,597	744,671	1,613,245	744,671	152,225	744,671	99,180	*885	*1,218
Kentucky	1,201,719	935,740	1,839,341	935,740	172,734	935,740	123,750	*1,761	*1,792
Louisiana	1,339,508	1,083,259	2,380,325	1,083,259	200,474	1,083,259	148,119	*1,219	*2,050
Maine	414,543	315,453	552,247	315,453	52,446	315,453	41,833	*827	*445
Maryland	1,655,299	1,355,486	3,389,814	1,355,486	233,228	1,355,486	190,159	2,995	5,321
Massachusetts	2,326,108	1,866,996	4,025,126	1,866,996	297,142	1,866,996	251,913	*311	*246
Michigan	3,453,220	2,819,538	7,004,806	2,819,538	502,356	2,819,538	401,738	*849	*569
Minnesota	1,571,267	1,278,628	2,704,994	1,278,628	280,414	1,278,628	173,131	*1,109	*234
Mississippi	147,706	575,934	962,588	575,934	102,552	575,934	73,393	*6	*12
Missouri	1,832,973	1,481,241	3,194,408	1,481,241	271,367	1,481,241	200,424	*237	*448
Montana	308,852	239,446	462,097	239,446	57,265	239,446	31,404	*583	*291
Nebraska	626,105	499,366	1,019,046	499,366	127,514	499,366	65,015	—	—
Nevada	287,626	239,577	554,197	239,577	41,847	239,577	32,063	*382	*421
New Hampshire	353,213	291,051	564,568	291,051	46,634	291,051	38,884	*115	*144
New Jersey	2,964,086	2,456,816	6,343,466	2,456,816	405,859	2,456,816	348,206	*335	*663
New Mexico	458,148	348,489	630,116	348,489	64,591	348,489	46,676	*75	*23
New York	6,860,801	5,779,194	12,242,966	5,779,194	976,054	5,779,194	792,766	*539	*1,034
North Carolina	2,079,946	1,641,751	2,878,441	1,641,751	271,158	1,641,751	207,375	*314	*275
North Dakota	259,946	204,818	396,776	204,818	53,471	204,818	26,230	*31	*15
Ohio	4,230,461	3,481,297	7,916,567	3,481,297	611,467	3,481,297	483,809	*1,820	*3,351
Oklahoma	1,027,974	809,595	1,664,536	809,595	170,005	809,595	106,541	*28	*56
Oregon	987,121	793,197	1,627,741	793,197	141,459	793,197	107,695	—	—
Pennsylvania	4,627,499	3,808,793	8,357,669	3,808,793	617,605	3,808,793	516,530	*4,166	*5,076
Rhode Island	385,429	313,520	616,857	313,520	52,835	313,520	41,574	—	—
South Carolina	1,039,072	834,228	1,401,502	834,228	134,191	834,228	106,850	*275	*479
South Dakota	259,719	204,283	357,408	204,283	46,134	204,283	26,646	—	—
Tennessee	1,810,014	1,263,820	2,438,395	1,263,820	212,337	1,263,820	166,769	*6	*10
Texas	4,855,352	3,846,244	8,368,454	3,846,244	786,876	3,846,244	522,563	1,919	2,865
Utah	471,185	377,919	690,928	377,919	86,958	377,919	51,916	554	497
Vermont	188,862	143,839	234,749	143,839	27,560	143,839	18,094	*178	*710
Virginia	1,979,844	1,615,512	3,659,184	1,615,512	288,564	1,615,512	221,502	4,470	*1,049
Washington	1,508,051	1,229,754	2,972,745	1,229,754	228,271	1,229,754	170,086	*266	*354
West Virginia	640,695	520,112	1,111,367	520,112	87,137	520,112	71,300	*979	*616
Wisconsin	1,820,881	1,434,370	2,992,163	1,434,370	266,877	1,434,370	197,129	*2,676	*3,058
Wyoming	167,388	133,909	333,710	133,909	32,630	133,909	19,365	*142	*192
APO/FPO	296,519	270,151	264,853	270,151	29,805	270,151	27,466	—	—
Puerto Rico	38,594	30,718	38,506	30,718	19,386	30,718	4,001	—	—
U.S. citizens abroad	174,009	119,401	465,529	119,401	225,743	119,401	15,270	—	—

Footnotes at end of table

Table 5.4—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by States—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

States	Tax credits—Continued									
	Child care credit		Earned income credit used to offset income tax before credits		Credit for the elderly		Investment credit		Foreign tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
United States, total	2,660,278	458,187	2,555,131	241,200	1,010,834	205,793	3,326,392	1,922,148	255,749	427,627
Alabama	64,457	10,326	71,847	6,779	12,462	*2,241	50,755	33,041	2,607	2,190
Alaska	8,052	1,797	3,532	309	*668	*157	9,688	7,088	315	176
Arizona	28,699	3,313	30,395	3,402	11,841	3,379	29,725	21,523	3,658	1,505
Arkansas	32,015	4,354	48,405	5,940	5,902	546	37,234	27,377	32	15
California	389,609	80,225	285,438	24,356	118,863	25,042	311,117	180,056	36,435	45,178
Colorado	74,353	10,346	25,897	2,751	9,240	1,701	62,827	25,295	2,339	4,948
Connecticut	30,079	4,578	21,828	1,699	21,346	2,441	27,461	9,553	6,035	12,130
Delaware	6,422	1,166	7,516	820	*85	*18	6,329	1,843	895	626
District of Columbia	13,759	3,139	11,280	1,004	13,927	3,613	13,351	3,251	849	529
Florida	97,070	17,049	102,230	8,050	89,986	19,485	47,229	10,851	10,975	10,975
Georgia	81,232	15,786	81,419	7,957	11,702	2,115	66,801	41,123	1,583	84
Hawaii	10,882	1,442	5,180	487	4,335	1,252	10,030	3,492	3,344	10,258
Idaho	16,132	1,537	8,838	740	3,522	622	24,104	16,647	963	355
Illinois	135,481	25,839	116,616	11,987	29,509	6,948	205,961	147,441	10,942	5,542
Indiana	53,757	9,834	33,913	3,935	20,638	4,823	114,454	78,179	2,990	2,153
Iowa	38,946	5,760	16,350	1,633	*14,999	*8,626	127,664	93,232	1,013	68
Kansas	32,552	5,933	18,417	1,407	12,113	2,278	40,988	41,438	1,857	340
Kentucky	31,573	4,988	51,123	5,548	18,075	2,675	73,770	30,412	1,456	883
Louisiana	43,822	7,867	49,224	3,599	20,679	4,826	55,772	31,892	2,356	1,407
Maine	9,662	1,519	11,178	873	6,956	1,528	12,977	5,611	1,223	628
Maryland	54,565	11,779	50,030	4,145	30,657	7,962	37,551	12,021	2,312	652
Massachusetts	31,675	4,570	42,843	3,578	55,125	8,582	34,143	10,159	8,274	5,258
Michigan	65,303	12,153	49,208	4,372	39,465	7,913	118,213	63,923	9,037	9,233
Minnesota	71,176	9,537	40,264	4,313	15,324	2,423	127,092	86,497	3,026	1,179
Mississippi	42,944	5,878	37,915	4,102	*6,667	*1,530	28,476	16,322	525	145
Missouri	82,506	11,005	68,776	7,440	27,594	7,408	98,642	43,248	2,447	589
Montana	11,659	1,496	10,660	911	*1,597	*350	28,055	21,405	791	1,166
Nebraska	18,946	2,395	11,797	2,020	13,777	2,170	68,729	48,453	967	290
Nevada	13,481	2,320	7,127	637	3,625	805	8,754	5,133	150	328
New Hampshire	8,759	1,326	4,781	294	4,229	611	10,208	4,663	1,635	465
New Jersey	41,483	7,959	54,118	5,425	17,272	3,220	59,216	30,696	11,238	5,967
New Mexico	14,659	1,985	23,693	1,724	9,540	2,312	21,919	10,637	233	883
New York	146,077	32,502	199,174	18,207	56,388	8,751	142,409	78,585	31,225	37,520
North Carolina	96,435	15,900	102,093	9,820	12,263	1,854	81,612	36,807	1,267	430
North Dakota	7,046	1,134	6,570	493	2,472	402	34,839	24,903	451	200
Ohio	90,910	15,235	131,176	13,098	40,034	8,185	137,674	80,957	10,474	4,288
Oklahoma	39,673	6,509	34,122	2,626	11,619	2,571	63,946	48,410	575	2,973
Oregon	31,899	3,279	38,846	3,372	12,623	1,923	52,970	23,721	1,168	374
Pennsylvania	61,964	10,348	101,976	10,393	27,845	4,948	130,622	50,066	6,448	4,290
Rhode Island	4,997	802	6,277	614	5,317	792	5,667	2,416	1,585	6,224
South Carolina	55,977	8,580	35,493	3,609	*12,801	*2,814	30,711	11,206	1,322	54
South Dakota	9,096	909	7,254	647	7,792	1,555	28,296	15,925	819	228
Tennessee	54,212	7,765	106,059	8,547	*4,700	*400	50,590	25,395	1,530	2,579
Texas	211,509	35,552	198,421	18,739	73,170	16,607	225,126	152,033	11,895	17,991
Utah	15,096	2,086	17,459	1,382	5,153	1,161	20,789	11,406	481	288
Vermont	4,760	692	4,622	436	2,400	469	8,307	2,473	1,096	165
Virginia	67,887	14,014	57,204	7,129	37,791	8,929	55,044	27,678	4,015	642
Washington	55,418	8,844	39,394	3,490	11,492	3,594	65,030	39,852	5,137	505
West Virginia	9,090	1,538	20,347	1,494	7,296	2,667	18,794	9,293	537	28
Wisconsin	34,079	4,937	20,387	2,478	19,583	2,265	107,440	55,920	4,091	536
Wyoming	4,979	634	2,609	203	1,333	291	15,492	11,667	172	184
APC/FFO ¹	*2,356	*424	*11,937	*868	*1,871	*702	*199	—	—	—
Puerto Rico	—	—	*2,492	*264	—	—	—	—	9,553	15,120
U. S. citizens abroad ²	*1,109	*501	*9,349	*1,143	*5,481	*738	848	1,010	29,431	206,767

Footnotes at end of table

Table 5.4—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by States—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

States	Tax credits—Continued						Income tax after credits		Total tax liability	
	Contribution to candidates credit		Work incentive (WIN) credit		Other tax credits		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
United States, total	2,341,515	60,845	5,609	1,885	68,544	3,560	64,396,653	140,801,196	65,969,754	145,748,802
Alabama	30,002	763	—	—	1,105	9	915,592	1,739,089	941,654	1,796,554
Alaska	7,471	196	51	16	90	1	142,304	582,910	144,589	594,955
Arizona	25,204	678	—	—	152	31	607,898	1,186,401	622,816	1,242,306
Arkansas	9,715	227	4	1	2,338	157	511,558	918,417	531,588	974,980
California	325,021	6,065	369	123	12,815	429	6,956,450	15,233,485	6,985,700	15,835,767
Colorado	31,981	717	14	2	638	1	845,335	1,755,839	869,648	1,833,081
Connecticut	55,505	1,217	11	—	130	625	1,060,625	2,770,765	1,075,382	2,831,940
Delaware	8,153	221	—	—	31	3	182,452	469,996	164,903	479,844
District of Columbia	17,374	396	—	—	866	92	250,862	636,188	252,786	648,155
Florida	96,314	2,499	1,549	299	5,052	92	2,452,141	5,175,435	2,516,632	5,371,673
Georgia	34,756	904	40	38	2,438	42	1,392,726	2,458,874	1,428,392	2,588,787
Hawaii	16,264	470	58	19	17	(3)	273,090	865,974	277,535	620,041
Idaho	7,254	163	25	6	304	1	237,945	411,614	250,133	440,060
Illinois	116,032	3,501	—	—	2,801	34	3,670,336	9,428,555	3,729,239	9,729,094
Indiana	52,343	1,313	3	29	200	(3)	1,627,236	3,600,150	1,666,496	3,728,250
Iowa	22,302	462	220	203	—	—	854,214	1,814,394	907,623	1,953,467
Kansas	16,774	430	15	11	—	—	883,260	1,461,020	709,382	1,552,322
Kentucky	22,328	434	—	—	2,212	149	867,285	1,666,807	886,444	1,750,294
Louisiana	22,311	694	—	—	66	1	990,848	2,179,851	1,015,438	2,251,735
Maine	8,461	207	11	2	28	1	290,842	499,801	299,733	519,330
Maryland	46,145	1,155	—	—	265	35	1,275,624	3,156,586	1,297,113	3,235,907
Massachusetts	84,075	2,559	186	43	2,667	194	1,773,879	3,737,964	1,799,768	3,833,150
Michigan	74,938	1,950	1,235	347	5,390	198	2,689,498	6,502,450	2,732,019	6,860,006
Minnesota	58,554	946	190	58	2,964	98	1,153,793	2,424,579	1,220,470	2,545,012
Mississippi	13,223	359	3	3	2,204	157	512,156	860,035	532,238	926,108
Missouri	43,171	798	16	—	—	—	1,392,495	2,923,042	1,447,973	3,041,678
Montana	12,022	242	—	—	28	(3)	229,239	404,832	231,297	432,575
Nebraska	5,907	175	131	48	6	4	444,779	897,472	479,622	961,285
Nevada	5,701	139	—	—	—	—	227,086	512,249	232,648	530,584
New Hampshire	7,506	246	—	—	31	1	280,504	517,933	285,234	534,623
New Jersey	228,779	3,538	200	89	4,232	96	2,337,898	5,937,607	2,965,210	6,062,262
New Mexico	13,493	344	134	6	—	—	315,005	565,525	322,914	588,904
New York	272,339	7,978	37	41	2,882	968	5,406,341	12,264,912	5,560,448	12,564,501
North Carolina	26,867	894	—	—	199	2	1,493,428	2,807,283	1,554,767	2,709,543
North Dakota	4,199	92	282	1	7	1	184,143	343,305	200,570	377,913
Ohio	101,900	2,400	219	137	900	7	3,298,587	7,305,100	3,381,532	7,487,109
Oklahoma	15,991	318	3	(3)	—	—	761,574	1,494,532	798,996	1,600,227
Oregon	33,391	864	330	232	—	—	727,892	1,486,282	746,282	1,554,302
Pennsylvania	129,088	3,688	117	9	1,179	57	3,639,448	7,740,064	3,701,732	7,947,938
Rhode Island	13,001	409	—	—	343	4	301,199	564,022	303,867	576,723
South Carolina	15,047	265	—	—	1,105	234	776,330	1,267,311	794,565	1,313,539
South Dakota	9,885	223	—	—	70	1	188,637	311,274	207,227	339,332
Tennessee	38,367	658	16	5	—	—	1,196,978	2,226,058	1,202,146	2,304,523
Texas	87,982	2,268	226	61	6,589	378	3,557,890	8,589,577	3,670,126	8,990,800
Utah	12,400	226	15	5	87	7	358,869	621,970	366,240	645,415
Vermont	4,494	119	6	3	—	—	130,695	212,190	136,696	223,408
Virginia	46,273	1,346	12	2	3,509	273	1,596,352	3,370,620	1,552,156	3,458,516
Washington	55,041	1,544	109	40	—	—	1,159,599	2,744,475	1,180,383	2,833,598
West Virginia	4,186	100	109	40	—	—	493,016	1,024,230	505,581	1,052,128
Wisconsin	28,139	533	—	—	1,485	21	1,345,335	2,725,295	1,390,732	2,840,864
Wyoming	3,550	94	—	—	29	(3)	124,796	301,079	129,398	318,575
APR/FPO	16,345	340	—	—	—	—	245,038	235,048	245,028	235,195
Puerto Rico	—	—	—	—	19,120	—	21,450	19,120	21,450	19,372
U S citizens abroad	1,531	73	—	—	1,359	241	89,050	239,786	97,311	252,343

Footnotes at end of table

Table 5.4—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by States—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

States	Income tax withheld		Estimated tax payments		Tax due at time of filing		Overpayment			
	Number of returns		Number of returns		Number of returns		Total		Refund	
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
United States, total	73,310,584	132,132,507	7,842,389	24,880,528	16,930,514	17,483,628	64,976,027	31,304,595	63,019,071	29,152,152
Alabama	1,135,178	1,695,087	76,439	230,370	228,099	211,971	998,491	441,549	979,036	416,187
Alaska	156,133	639,020	7,125	43,923	28,819	54,127	136,265	162,555	133,518	157,628
Anzone	738,226	1,152,639	82,559	259,379	154,622	146,321	683,171	353,239	670,898	328,047
Arkansas	611,071	784,829	68,074	177,099	173,952	189,282	533,023	212,389	520,882	198,505
California	7,744,230	14,774,013	924,175	2,742,502	1,609,547	2,020,633	7,121,869	4,014,267	6,877,591	3,760,503
Colorado	959,408	1,675,566	91,902	286,883	214,245	225,925	841,349	391,821	826,496	365,744
Connecticut	1,167,222	2,583,015	132,795	461,930	269,114	253,257	1,032,659	511,000	1,002,066	481,599
Delaware	206,081	417,263	19,803	85,449	50,153	49,015	175,421	78,338	170,591	73,291
District of Columbia	264,288	555,605	29,531	135,807	65,482	73,066	232,122	126,722	225,542	119,088
Florida	2,681,289	4,190,763	457,617	1,341,152	780,681	816,644	2,407,521	1,103,102	2,319,630	1,015,483
Georgia	1,672,043	2,454,029	99,846	351,237	348,741	319,347	1,460,481	622,032	1,436,019	590,930
Hawaii	325,859	585,476	37,628	119,374	66,874	61,309	284,323	150,899	272,468	133,534
Idaho	273,292	384,409	23,802	84,697	80,885	81,968	234,424	102,539	227,551	85,768
Illinois	4,040,676	8,541,965	452,175	1,573,624	948,056	1,265,607	3,525,126	1,884,078	3,996,786	1,680,513
Indiana	1,808,888	3,371,495	201,993	591,595	432,119	441,760	1,599,870	730,537	1,547,588	671,246
Iowa	893,804	1,443,185	133,999	358,488	340,307	455,200	758,842	329,451	730,877	307,580
Kansas	716,809	1,201,788	108,244	357,191	234,616	269,013	618,806	306,201	588,733	279,837
Kentucky	1,019,930	1,535,095	122,038	365,355	244,270	237,470	909,428	425,503	879,096	385,227
Louisiana	1,200,514	1,998,979	93,735	419,244	296,962	280,339	1,046,232	499,325	1,020,863	469,944
Maine	358,323	486,939	33,272	91,714	66,228	57,827	326,609	124,380	316,043	116,971
Maryland	1,467,883	3,146,493	127,451	447,436	295,741	273,604	1,300,180	670,294	1,276,454	637,746
Massachusetts	1,983,986	3,574,454	244,242	659,072	419,815	343,891	1,768,880	789,755	1,712,114	732,227
Michigan	3,080,336	6,715,975	259,661	816,039	577,238	556,005	2,775,666	1,516,337	2,710,115	1,442,069
Minnesota	1,337,212	2,329,063	135,409	472,376	330,402	318,176	1,185,469	557,878	1,150,603	524,608
Mississippi	634,554	787,519	54,219	166,579	175,129	156,507	553,912	211,450	540,047	199,695
Missouri	1,532,533	2,863,119	162,903	536,446	418,719	414,120	1,363,614	615,275	1,317,949	573,990
Montana	248,363	359,661	31,317	88,167	72,952	78,130	222,578	102,451	216,955	83,719
Nebraska	485,594	741,427	73,045	193,181	169,630	191,523	434,284	182,988	412,623	166,247
Nevada	269,551	465,461	17,293	101,678	49,698	69,798	235,768	139,862	230,814	132,612
New Hampshire	311,103	486,447	34,455	93,020	63,469	54,881	278,280	106,388	270,880	99,462
New Jersey	2,604,951	5,719,160	297,024	863,154	596,347	532,228	2,270,435	1,138,610	2,198,390	1,064,528
New Mexico	450,048	552,101	29,399	104,105	79,993	79,282	358,819	165,306	349,536	152,362
New York	6,029,812	11,791,818	710,596	2,142,852	1,337,932	1,166,146	5,337,760	2,768,027	5,135,465	2,540,869
North Carolina	1,832,798	2,419,023	156,738	453,256	448,529	363,031	1,568,421	586,521	1,531,251	553,044
North Dakota	192,391	255,879	26,101	75,936	80,552	106,404	171,549	69,687	165,672	65,252
Ohio	3,790,673	7,169,050	358,935	1,080,636	797,631	688,678	3,320,020	1,559,998	3,211,165	1,460,280
Oklahoma	835,235	1,303,940	88,071	302,714	238,417	283,455	746,110	300,455	724,135	287,043
Oregon	832,819	1,375,396	101,111	292,863	208,112	225,524	738,783	367,195	715,541	337,855
Pennsylvania	4,060,763	7,463,541	425,612	1,300,702	865,667	721,597	3,600,532	1,623,887	3,508,960	1,510,106
Rhode Island	347,884	576,934	30,530	81,446	66,267	47,977	311,147	137,379	303,770	130,260
South Carolina	924,271	1,234,065	79,202	215,422	190,412	141,121	825,567	305,278	805,268	283,058
South Dakota	189,169	248,555	31,815	73,423	83,313	79,798	165,451	69,663	158,633	63,770
Tennessee	1,422,434	2,073,888	111,765	382,617	305,555	299,737	1,240,421	495,970	1,213,307	454,044
Texas	4,194,972	7,053,564	387,635	1,818,913	1,027,261	1,472,057	3,660,073	1,674,869	3,561,719	1,529,293
Utah	420,386	651,086	31,040	91,805	78,433	73,156	377,771	181,819	369,883	173,308
Vermont	155,100	199,448	20,369	48,354	34,524	24,407	143,412	52,550	127,952	47,375
Virginia	1,799,214	3,284,383	163,810	531,390	374,154	313,911	1,565,554	723,845	1,527,226	672,286
Washington	1,306,689	2,566,210	155,758	451,680	286,037	359,780	1,137,265	596,685	1,033,990	511,436
West Virginia	569,675	863,482	50,088	192,179	113,616	95,574	507,204	238,027	462,021	220,822
Wisconsin	1,510,030	2,641,050	183,387	405,203	407,728	321,131	1,331,099	557,124	1,276,006	526,267
Wyoming	138,541	252,851	18,115	68,908	38,724	55,764	122,346	64,937	118,615	59,629
AP0/FP0*	293,534	322,768	4,407	9,828	15,717	12,863	27,817	109,550	27,817	109,550
Puerto Rico	30,001	40,566	4,413	900	3,787	1,553	26,931	25,573	26,931	25,573
U. S. citizens abroad†	90,000	184,466	23,581	66,636	40,282	62,586	88,101	77,944	84,292	73,924

*Returns should be used with caution because of the small number of sample returns on which it is based.

†Data deleted because of the small number of sample returns on which they were based. Deleted data are included in the appropriate totals.

Returns filed from Army Post Office and Fleet Post Office addresses.

Returns filed from Panama Canal Zone, Virgin Islands and abroad.

*Less than \$500.

NOTE: Detail may not add to total because of rounding.

All figures are estimates based on samples—money amounts are an average for all owners.

Footnotes at end of table[illegible]

Table 5.5--All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States--Continued

(All figures are estimates based on sample--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns				Joint returns of husbands and wives			
	Salaries and wages (gross)		Total income tax		Salaries and wages (gross)		Total income tax	
	Number of returns	Adjusted gross income less deficit	Number of exemptions	Total number of exemptions	Number of returns	Adjusted gross income less deficit	Number of exemptions	Total number of exemptions
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Delaware								
Total	224,546	3,180,706	212,770	2,690,784	571,248	182,515	470,656	1,164,545
Under \$2,000	30,012	19,107	25,666	39,202	37,432	547,142	470,656	1,164,545
\$2,000 under \$4,000	24,711	74,516	22,270	30,292	37,432	547,142	470,656	1,164,545
\$4,000 under \$6,000	20,626	64,818	18,634	25,270	37,432	547,142	470,656	1,164,545
\$6,000 under \$8,000	14,196	44,196	13,715	18,634	37,432	547,142	470,656	1,164,545
\$8,000 under \$10,000	17,064	53,021	14,254	22,570	37,432	547,142	470,656	1,164,545
\$10,000 under \$12,000	14,957	48,989	13,372	18,634	37,432	547,142	470,656	1,164,545
\$12,000 under \$14,000	15,162	48,989	13,372	18,634	37,432	547,142	470,656	1,164,545
\$14,000 under \$16,000	16,074	50,984	14,075	19,639	37,432	547,142	470,656	1,164,545
\$16,000 under \$18,000	17,064	53,021	14,254	22,570	37,432	547,142	470,656	1,164,545
\$18,000 under \$20,000	18,074	55,026	15,085	23,575	37,432	547,142	470,656	1,164,545
\$20,000 under \$22,000	19,084	57,031	15,896	24,580	37,432	547,142	470,656	1,164,545
\$22,000 under \$24,000	20,094	59,036	16,707	25,585	37,432	547,142	470,656	1,164,545
\$24,000 under \$26,000	21,104	61,041	17,518	26,590	37,432	547,142	470,656	1,164,545
\$26,000 under \$28,000	22,114	63,046	18,329	27,595	37,432	547,142	470,656	1,164,545
\$28,000 under \$30,000	23,124	65,051	19,140	28,600	37,432	547,142	470,656	1,164,545
\$30,000 under \$32,000	24,134	67,056	19,951	29,605	37,432	547,142	470,656	1,164,545
\$32,000 under \$34,000	25,144	69,061	20,762	30,610	37,432	547,142	470,656	1,164,545
\$34,000 under \$36,000	26,154	71,066	21,573	31,615	37,432	547,142	470,656	1,164,545
\$36,000 under \$38,000	27,164	73,071	22,384	32,620	37,432	547,142	470,656	1,164,545
\$38,000 under \$40,000	28,174	75,076	23,195	33,625	37,432	547,142	470,656	1,164,545
\$40,000 under \$42,000	29,184	77,081	24,006	34,630	37,432	547,142	470,656	1,164,545
\$42,000 under \$44,000	30,194	79,086	24,817	35,635	37,432	547,142	470,656	1,164,545
\$44,000 under \$46,000	31,204	81,091	25,628	36,640	37,432	547,142	470,656	1,164,545
\$46,000 under \$48,000	32,214	83,096	26,439	37,645	37,432	547,142	470,656	1,164,545
\$48,000 under \$50,000	33,224	85,101	27,250	38,650	37,432	547,142	470,656	1,164,545
\$50,000 under \$100,000	13,561	102,043	12,317	37,432	37,432	547,142	470,656	1,164,545
\$100,000 under \$150,000	2,561	25,094	2,317	3,160	37,432	547,142	470,656	1,164,545
\$150,000 under \$200,000	1,561	15,094	1,317	1,960	37,432	547,142	470,656	1,164,545
\$200,000 under \$500,000	1,561	15,094	1,317	1,960	37,432	547,142	470,656	1,164,545
\$500,000 under \$1,000,000	1,561	15,094	1,317	1,960	37,432	547,142	470,656	1,164,545
\$1,000,000 or more	1,561	15,094	1,317	1,960	37,432	547,142	470,656	1,164,545
All returns, summary	61,111	122,195	53,509	121,647	87,713	82,093	14,376	14,376
\$10,000 under \$10,000	52,979	380,497	46,811	324,217	104,792	97,748	37,576	37,576
\$10,000 under \$15,000	38,940	268,915	33,811	235,104	75,518	66,251	29,721	29,721
\$15,000 under \$20,000	31,960	228,915	28,811	197,104	66,251	56,986	24,865	24,865
\$20,000 under \$25,000	25,979	188,915	23,811	157,104	56,986	46,148	20,865	20,865
\$25,000 or more	15,050	166,028	14,912	126,229	46,148	37,432	14,376	14,376
District of Columbia								
Total	307,160	4,133,467	270,221	3,261,819	664,184	618,897	251,015	640,247
Under \$2,000	30,520	18,057	28,325	40,666	36,742	35,684	17,461	17,461
\$2,000 under \$4,000	24,382	72,819	22,180	30,292	36,742	35,684	17,461	17,461
\$4,000 under \$6,000	20,626	64,818	18,634	25,270	36,742	35,684	17,461	17,461
\$6,000 under \$8,000	14,196	44,196	13,715	18,634	36,742	35,684	17,461	17,461
\$8,000 under \$10,000	17,064	53,021	14,254	22,570	36,742	35,684	17,461	17,461
\$10,000 under \$12,000	14,957	48,989	13,372	18,634	36,742	35,684	17,461	17,461
\$12,000 under \$14,000	15,162	50,984	14,075	19,639	36,742	35,684	17,461	17,461
\$14,000 under \$16,000	16,074	53,021	14,254	22,570	36,742	35,684	17,461	17,461
\$16,000 under \$18,000	17,064	55,026	15,085	23,575	36,742	35,684	17,461	17,461
\$18,000 under \$20,000	18,074	57,031	15,896	24,580	36,742	35,684	17,461	17,461
\$20,000 under \$22,000	19,084	59,036	16,707	25,585	36,742	35,684	17,461	17,461
\$22,000 under \$24,000	20,094	61,041	17,518	26,590	36,742	35,684	17,461	17,461
\$24,000 under \$26,000	21,104	63,046	18,329	27,595	36,742	35,684	17,461	17,461
\$26,000 under \$28,000	22,114	65,051	19,140	28,600	36,742	35,684	17,461	17,461
\$28,000 under \$30,000	23,124	67,056	19,951	29,605	36,742	35,684	17,461	17,461
\$30,000 under \$32,000	24,134	69,061	20,762	30,610	36,742	35,684	17,461	17,461
\$32,000 under \$34,000	25,144	71,066	21,573	31,615	36,742	35,684	17,461	17,461
\$34,000 under \$36,000	26,154	73,071	22,384	32,620	36,742	35,684	17,461	17,461
\$36,000 under \$38,000	27,164	75,076	23,195	33,625	36,742	35,684	17,461	17,461
\$38,000 under \$40,000	28,174	77,081	24,006	34,630	36,742	35,684	17,461	17,461
\$40,000 under \$42,000	29,184	79,086	24,817	35,635	36,742	35,684	17,461	17,461
\$42,000 under \$44,000	30,194	81,091	25,628	36,640	36,742	35,684	17,461	17,461
\$44,000 under \$46,000	31,204	83,096	26,439	37,645	36,742	35,684	17,461	17,461
\$46,000 under \$48,000	32,214	85,101	27,250	38,650	36,742	35,684	17,461	17,461
\$48,000 under \$50,000	33,224	87,106	28,061	39,655	36,742	35,684	17,461	17,461
\$50,000 under \$100,000	13,561	102,043	12,317	37,432	36,742	35,684	17,461	17,461
\$100,000 under \$150,000	2,561	25,094	2,317	3,160	36,742	35,684	17,461	17,461
\$150,000 under \$200,000	1,561	15,094	1,317	1,960	36,742	35,684	17,461	17,461
\$200,000 under \$500,000	1,561	15,094	1,317	1,960	36,742	35,684	17,461	17,461
\$500,000 or more	1,561	15,094	1,317	1,960	36,742	35,684	17,461	17,461
All returns, summary	75,257	168,322	64,775	146,167	102,751	95,945	25,137	25,137
\$10,000 under \$10,000	64,886	244,775	57,145	235,095	87,713	82,093	14,376	14,376
\$10,000 under \$15,000	30,025	93,885	27,518	115,326	46,148	40,639	14,376	14,376
\$15,000 under \$20,000	20,025	63,885	17,518	75,401	31,615	27,595	10,165	10,165
\$20,000 or more	56,573	204,602	48,401	1,405,276	170,548	162,260	55,969	55,969

Footnotes at end of table

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

All returns										Spouse returns of husbands and wives									
Size of adjusted gross income										Salaries and wages (gross)									
Number of returns	Adjusted gross income less state income tax	Number of exemptions	Total income tax	Number of exemptions	Total income tax	Number of exemptions	Total income tax	Number of exemptions	Total income tax	Number of returns	Adjusted gross income less state income tax	Number of exemptions	Total income tax	Number of exemptions	Total income tax	Number of returns	Adjusted gross income less state income tax	Number of exemptions	Total income tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Hawaii																			
Total	382,956	4,625,690	3,811,323	655,587	815,837	273,269	699,439	167,846	3,260,979	152,075	2,713,340	610,351	583,084	145,536	499,290				
Under \$2,000	48,812	21,032	55,235	61,442	57,819	74	373	3,545	-22,963	1,549	6,762	14,397	11,601	73	340				
\$2,000 under \$4,000	46,255	136,249	39,597	62,482	57,219	22,250	10,208	10,954	54,064	7,265	37,482	37,026	31,554	2,650	1,447				
\$4,000 under \$6,000	41,056	201,542	36,790	62,482	57,219	22,250	10,208	10,954	54,064	7,265	37,482	37,026	31,554	2,650	1,447				
\$6,000 under \$8,000	41,056	165,227	36,790	62,482	57,219	22,250	10,208	10,954	54,064	7,265	37,482	37,026	31,554	2,650	1,447				
\$8,000 under \$10,000	19,022	173,246	18,399	51,785	51,785	14,662	14,662	14,662	66,524	8,497	66,524	30,305	26,817	6,990					
\$10,000 under \$12,000	21,796	239,619	19,716	47,258	44,655	21,620	24,934	9,099	66,524	8,497	66,524	30,305	26,817	6,990					
\$12,000 under \$14,000	23,410	270,315	22,460	71,851	69,388	29,186	22,843	15,529	200,268	10,208	190,060	49,463	45,037	15,405					
\$14,000 under \$16,000	23,410	299,123	21,400	68,528	66,528	31,273	24,934	19,125	154,987	8,920	137,167	29,784	27,110	8,776					
\$16,000 under \$18,000	23,410	308,213	21,400	68,528	66,528	31,273	24,934	19,125	154,987	8,920	137,167	29,784	27,110	8,776					
\$18,000 under \$20,000	14,836	264,765	14,836	56,569	57,528	16,756	37,946	13,746	120,423	10,739	85,444	17,307	16,789	19,687					
\$20,000 under \$25,000	34,487	778,528	33,420	70,953	114,699	112,146	80,692	19,516	520,641	19,336	458,652	70,623	66,334	31,887					
\$25,000 under \$30,000	21,062	498,600	20,654	72,629	70,311	21,049	80,692	19,516	520,641	19,336	458,652	70,623	66,334	31,887					
\$30,000 under \$50,000	18,316	675,819	18,317	60,201	59,511	18,316	113,689	17,433	646,457	17,433	646,457	58,140	57,742	17,384					
\$50,000 under \$100,000	4,250	270,753	4,250	2,286	2,142	4,250	62,4	3,850	240,455	3,220	143,312	14,545	13,699	3,850					
\$100,000 under \$500,000	106	29,864	519	9,610	3,887	108	4,334	496	24,071	497	39,514	2,068	2,045	598					
\$500,000 under \$1,000,000	18	12,142	13	15	15	3	3,010	3	11,131	3	11,131	18	15	3					
\$1,000,000 or more	3	5,351	3	16	15	3	3,010	3	5,351	3	5,351	18	15	3					
Idaho																			
Total	324,832	3,574,806	2,939,467	888,835	853,074	238,214	414,716	198,445	2,886,885	171,522	2,712,526	723,729	692,846	159,907	346,809				
Under \$2,000	39,555	20,306	32,209	47,540	64,428	125	331	8,235	-83,322	4,634	16,871	21,621	20,362	156					
\$2,000 under \$4,000	35,300	104,408	31,863	57,135	52,305	18,111	10,835	16,401	64,664	13,559	65,576	56,581	51,741	4,704					
\$4,000 under \$6,000	35,300	104,408	31,863	57,135	52,305	18,111	10,835	16,401	64,664	13,559	65,576	56,581	51,741	4,704					
\$6,000 under \$8,000	35,300	104,408	31,863	57,135	52,305	18,111	10,835	16,401	64,664	13,559	65,576	56,581	51,741	4,704					
\$8,000 under \$10,000	24,193	222,395	22,428	68,632	63,753	21,451	25,819	18,120	198,124	16,403	174,167	104,697	92,799	11,947					
\$10,000 under \$12,000	22,769	294,152	21,220	70,388	72,469	25,165	23,747	16,403	198,124	16,403	174,167	104,697	92,799	11,947					
\$12,000 under \$14,000	22,769	294,152	21,220	70,388	72,469	25,165	23,747	16,403	198,124	16,403	174,167	104,697	92,799	11,947					
\$14,000 under \$16,000	22,769	309,103	21,220	70,388	72,469	25,165	23,747	16,403	198,124	16,403	174,167	104,697	92,799	11,947					
\$16,000 under \$18,000	14,836	282,288	12,773	64,798	64,798	17,406	30,982	17,025	286,427	18,460	268,078	75,557	74,835	20,176					
\$18,000 under \$20,000	14,836	282,288	12,773	64,798	64,798	17,406	30,982	17,025	286,427	18,460	268,078	75,557	74,835	20,176					
\$20,000 under \$25,000	498,283	21,800	498,283	498,283	498,283	498,283	498,283	498,283	498,283	498,283	498,283	498,283	498,283	498,283					
\$25,000 under \$50,000	10,351	330,379	10,351	41,795	41,106	11,494	44,948	11,764	331,855	10,656	321,199	41,589	40,947	11,402					
\$50,000 under \$100,000	5,997	263,418	5,756	24,665	24,662	6,889	47,249	6,889	259,026	5,708	150,141	20,824	24,290	6,791					
\$100,000 under \$500,000	433	56,827	433	11,301	10,862	2,794	42,598	2,834	53,755	3,581	53,755	10,947	10,608	2,618					
\$500,000 under \$1,000,000	73	20,054	59	5,686	5,686	410	13,889	410	19,640	410	19,640	1,286	1,258	88					
\$1,000,000 or more	3	5,351	3	16	15	3	3,010	3	5,351	3	5,351	18	15	3					
All returns, summary																			
Under \$2,000	96,448	199,653	82,261	163,682	150,051	29,939	5,466	22,007	-6,883	13,874	30,551	71,795	67,871	346					
\$2,000 under \$4,000	91,887	596,132	81,887	148,078	135,051	29,939	5,466	22,007	-6,883	13,874	30,551	71,795	67,871	346					
\$4,000 under \$6,000	91,887	596,132	81,887	148,078	135,051	29,939	5,466	22,007	-6,883	13,874	30,551	71,795	67,871	346					
\$6,000 under \$8,000	91,887	596,132	81,887	148,078	135,051	29,939	5,466	22,007	-6,883	13,874	30,551	71,795	67,871	346					
\$8,000 under \$10,000	40,274	721,076	37,119	151,952	145,518	37,562	78,092	37,562	656,765	35,491	625,264	143,969	135,866	41,774					
\$10,000 under \$15,000	40,274	721,076	37,119	151,952	145,518	37,562	78,092	37,562	656,765	35,491	625,264	143,969	135,866	41,774					
\$15,000 under \$20,000	40,274	721,076	37,119	151,952	145,518	37,562	78,092	37,562	656,765	35,491	625,264	143,969	135,866	41,774					
\$20,000 or more	40,274	721,076	37,119	151,952	145,518	37,562	78,092	37,562	656,765	35,491	625,264	143,969	135,866	41,774					

Footnotes at end of table

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

Footnotes at end of table

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

All returns										Joint returns of husbands and wives										
Size of adjusted gross income										Salaries and wages (gross)										
Number of returns	Adjusted gross income less exemptions	Salaries and wages (gross)	Total exemptions	Number of exemptions	Total income tax	Number of returns	Adjusted gross income less exemptions	Salaries and wages (gross)	Total exemptions	Number of returns	Adjusted gross income less exemptions	Salaries and wages (gross)	Total exemptions	Number of returns	Adjusted gross income less exemptions	Salaries and wages (gross)	Total exemptions	Number of returns	Adjusted gross income less exemptions	Salaries and wages (gross)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Massachusetts																				
1,822,273	21,957,556	1,577,482	16,195,901	4,782,715	1,392,544	2,935,933	1,022,152	16,836,509	888,644	14,010,095	3,594,115	3,400,093	852,863	2,362,105						
216,813	42,305	169,360	24,440	555,784	13,015	47,071	—9,085	—1,005	22,694	65,818	150,158	137,831	130	120						
166,933	1,008,068	169,812	854,522	409,532	30,155	71,955	386,735	386,735	61,640	308,870	239,036	206,196	26,886	4,125						
202,097	1,405,689	173,625	1,155,800	428,176	175,223	166,502	71,955	483,026	58,364	483,026	239,036	216,253	52,927	21,782						
126,382	1,247,160	112,864	1,196,102	321,933	123,251	128,268	72,616	729,615	66,852	714,020	257,742	220,640	70,736	44,024						
106,564	1,774,162	139,689	1,634,473	449,036	193,731	195,866	101,966	1,351,352	95,847	1,255,505	390,946	352,965	89,977	100,065						
107,988	1,613,842	125,659	1,419,781	419,696	197,763	180,144	82,396	1,247,686	75,551	1,172,135	360,946	325,390	95,556	126,146						
82,259	1,388,511	1,198,751	82,259	1,388,511	162,543	67,851	1,388,511	1,388,511	67,851	1,388,511	225,350	225,350	67,851	126,146						
35,267	2,022,492	1,727,944	2,022,492	1,727,944	407,888	359,612	2,022,492	2,022,492	359,612	2,022,492	325,838	325,838	359,612	35,267						
65,790	1,753,460	1,537,853	227,755	225,946	284,639	60,659	1,648,543	1,648,543	58,341	1,490,340	271,941	216,148	60,659	251,760						
72,991	2,817,204	64,647	1,870,549	264,720	72,965	71,765	2,560,487	2,560,487	64,266	1,896,557	295,937	255,937	71,765	471,762						
17,051	1,133,471	13,363	600,523	62,027	57,014	17,051	590,219	590,219	12,483	580,209	13,546	12,504	17,051	169,426						
3,787	483,107	3,116	231,965	13,067	18,374	3,431	440,139	440,139	2,943	235,941	13,546	12,504	3,431	169,426						
67,913	1,488,814	60	1,332	2,871	67,913	64	1,488,814	1,488,814	53	1,251,111	245	215	64	21,793						
75	48,814	60	13,352	2,871	67,913	64	1,488,814	1,488,814	53	1,251,111	245	215	64	21,793						
20	34,443	16	3,511	69	50	17	30,572	30,572	14	3,462	63	47	17	14,402						
Montana																				
308,652	3,556,331	253,093	2,501,616	784,353	230,398	408,395	158,466	2,506,638	132,698	1,932,153	593,532	565,069	120,016	320,695						
44,719	1,135,588	36,948	41,163	96,418	59,871	19	7,517	—50,254	2,937	14,905	26,991	22,559	41	297						
35,210	1,755,375	26,703	1,352,336	61,361	25,420	7,741	7,376	36,322	1,838	23,159	26,991	22,559	41	297						
202,097	2,022,492	169,948	1,699,948	78,484	75,528	10,381	15,022	104,116	4,732	78,432	61,345	38,469	8,838	133						
21,650	296,099	18,858	204,500	51,364	20,354	21,140	11,152	144,239	11,152	128,087	46,086	41,163	11,904	10,063						
20,318	202,895	19,634	207,296	69,917	92,54	28,597	15,804	290,329	14,339	175,994	52,345	52,345	15,804	18,185						
16,035	289,904	14,759	240,709	56,722	56,102	28,597	15,804	290,329	14,339	175,994	52,345	52,345	15,804	18,185						
22,377	699,656	20,520	679,136	75,528	33,374	25,578	10,623	200,118	10,381	18,842	42,365	42,365	10,623	21,768						
7,498	204,578	6,442	151,376	28,767	7,197	23,666	6,827	168,612	6,827	161,785	26,341	26,341	6,827	16,185						
11,429	415,066	9,437	242,888	43,332	42,044	70,736	11,557	403,029	9,937	233,946	42,844	41,733	10,982	69,269						
2,640	185,137	1,971	71,501	10,192	2,808	47,561	2,055	168,213	1,793	69,277	9,841	9,776	2,055	42,216						
392	51,303	782	11,083	1,434	389	18,236	257	48,330	257	13,966	1,397	1,321	371	17,009						
1,134	1,305,071	1,134	1,305,071	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134						
1,134	1,305,071	1,134	1,305,071	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134						
All returns, summary																				
106,173	168,206	85,029	197,870	164,077	32,387	4,875	—13,263	7,805	7,805	23,714	61,677	48,831	1,205	3,106						
54,646	1,710,000	1,710,000	1,710,000	1,710,000	62,985	37,524	47,709	47,709	30,408	40,298	130,219	130,219	3,106	3,106						
37,794	647,889	34,336	548,784	36,680	70,597	32,159	481,165	481,165	29,922	481,165	126,715	123,555	31,070	56,139						
44,591	1,314,313	36,883	896,774	160,936	240,429	44,081	1,263,065	1,263,065	35,754	833,232	153,725	151,617	40,247	27,993						

Footnotes at end of table

Table 5.5--All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States--Continued

Size of adjusted gross income		All returns										Joint returns of husbands and wives									
		Adjusted gross income less deficit		Salaries and wages (gross)		Total number of exemptions		Total income tax		Number of returns		Adjusted gross income less deficit		Salaries and wages (gross)		Total number of exemptions		Total income tax		Number of returns	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Nebraska																					
Total	626,105	7,113,785	5,308,552	1,614,075	1,494,440	448,898	902,673	343,995	5,418,853	270,633	4,031,622	1,238,079	1,157,074	267,263	775,466						
Under \$2,000	71,893	883,395	572,441	198,520	132,074	38,910	4,026	95	-18,616	8,472	19,773	78,862	73,270	130	165						
\$2,000 under \$4,000	94,878	285,501	224,555	145,555	127,074	38,910	4,026	95	12,204	19,773	19,773	78,862	73,270	130	165						
\$4,000 under \$6,000	78,143	378,520	265,072	150,765	125,762	53,849	18,000	17,345	117,205	13,227	55,596	86,538	69,333	5,904	400						
\$6,000 under \$8,000	46,139	308,666	219,317	125,762	94,327	27,669	19,734	20,659	136,988	12,716	70,631	106,545	54,814	10,202	2,760						
\$8,000 under \$10,000	47,824	339,537	237,062	131,917	102,762	31,917	21,917	22,669	150,762	13,211	70,631	106,545	54,814	10,202	2,760						
\$10,000 under \$12,000	47,824	339,537	237,062	131,917	102,762	31,917	21,917	22,669	150,762	13,211	70,631	106,545	54,814	10,202	2,760						
\$12,000 under \$14,000	42,869	555,298	385,933	242,165	132,121	43,201	50,073	33,659	436,037	26,620	262,417	317,662	195,798	30,476	23,869						
\$14,000 under \$16,000	42,869	639,212	398,827	251,004	135,077	40,261	65,091	36,640	522,239	27,321	439,773	329,289	207,335	29,191	27,927						
\$16,000 under \$20,000	32,437	570,199	388,554	216,489	114,275	32,066	62,791	35,622	502,239	27,321	439,773	329,289	207,335	29,191	27,927						
\$20,000 under \$25,000	45,023	1,013,754	684,610	462,513	156,799	44,445	130,724	41,112	946,551	37,565	740,800	545,775	354,862	21,868	48,989						
\$25,000 under \$30,000	20,410	647,475	484,953	302,952	80,132	23,436	96,653	22,293	605,540	19,843	485,697	78,772	75,486	21,868	87,763						
\$30,000 under \$50,000	20,012	712,605	382,294	67,314	64,396	19,237	124,783	17,833	634,569	13,568	358,713	63,050	61,704	17,959	17,959						
\$50,000 under \$100,000	6,137	468,775	4,540	194,736	23,902	6,087	109,593	5,622	389,866	4,444	187,658	23,197	22,349	5,797	103,395						
\$100,000 under \$200,000	1,195	54,889	173	6,633	4,644	1,195	21,734	1,118	54,889	173	6,633	4,644	1,118	1,238	56,255						
\$200,000 under \$500,000	19	17,728	115	2,816	10	3	6,472	1	17,728	115	2,816	10	3	1	28,255						
\$500,000 or more	3	5,010	11	10	5	3	2,446	1	5,010	11	10	5	3	1	28,255						
All returns, summary																					
Under \$2,000	292,520	374,629	185,103	291,659	232,853	62,770	18,461	58,395	-34,156	22,269	60,221	171,883	147,610	1,421	108						
\$2,000 under \$4,000	135,148	594,455	100,772	346,084	287,468	106,670	32,065	95,325	28,075	36,545	87,529	285,376	286,316	80,129	128						
\$4,000 under \$6,000	112,397	1,367,644	30,860	134,187	135,668	106,975	126,457	86,339	1,071,863	71,919	827,944	305,377	286,316	80,129	128						
\$6,000 under \$8,000	96,557	1,008,128	33,659	125,762	125,762	148,109	148,109	69,025	1,232,482	84,339	1,038,600	324,029	240,103	66,940	123,596						
\$8,000 under \$10,000	96,557	1,008,128	33,659	125,762	125,762	148,109	148,109	69,025	1,232,482	84,339	1,038,600	324,029	240,103	66,940	123,596						
\$10,000 under \$12,000	96,557	1,008,128	33,659	125,762	125,762	148,109	148,109	69,025	1,232,482	84,339	1,038,600	324,029	240,103	66,940	123,596						
\$12,000 under \$14,000	18,865	298,045	17,958	44,664	42,659	18,435	20,376	10,941	120,127	10,273	116,506	35,105	33,222	10,511	9,308						
\$14,000 under \$16,000	19,282	249,690	18,469	219,896	48,590	19,124	26,202	11,501	149,019	10,722	123,796	36,504	35,335	11,371	12,591						
\$16,000 under \$20,000	20,025	312,663	19,467	272,773	56,553	20,775	35,568	14,415	245,566	13,659	196,446	48,191	48,191	14,385	21,727						
\$20,000 under \$25,000	12,102	223,863	39,553	37,906	37,906	12,102	26,662	9,531	191,136	15,366	166,248	36,930	36,930	10,182	18,305						
\$25,000 under \$30,000	22,969	427,350	42,350	76,841	76,841	22,321	66,412	20,351	441,457	19,983	415,158	74,694	73,462	20,332	36,545						
\$30,000 under \$50,000	12,159	328,160	11,917	42,609	42,609	12,159	50,798	10,899	292,945	10,722	272,965	40,017	40,017	10,898	44,582						
\$50,000 under \$100,000	13,016	476,719	366,223	45,743	44,593	12,995	90,197	12,288	444,087	11,024	342,900	43,765	42,615	12,108	81,919						
\$100,000 under \$200,000	721	58,592	17,206	2,523	2,523	721	36,479	2,481	56,249	1,857	54,392	9,167	8,578	2,472	46,629						
\$200,000 under \$500,000	144	41,496	98	465	465	142	18,947	113	32,125	64	10,385	2,421	2,364	113	14,652						
\$500,000 or more	15	25,994	12	35	35	15	10,525	19	25,994	12	35	66	55	19	6,666						
All returns, summary																					
Under \$2,000	79,729	175,222	75,030	194,326	109,038	26,981	5,364	10,561	11,940	0,091	29,136	39,095	29,013	2,924	396						
\$2,000 under \$4,000	72,082	545,798	68,272	509,074	445,220	64,148	39,540	25,663	571,165	23,066	177,515	270,331	270,331	79,004	7,894						
\$4,000 under \$6,000	45,566	398,438	34,566	299,979	138,952	52,060	19,734	27,771	333,023	30,768	95,777	95,777	92,038	29,078	3,065						
\$6,000 under \$8,000	51,336	1,677,532	47,889	1,179,392	175,442	51,256	335,823	46,565	1,457,768	43,360	1,183,055	170,323	167,330	46,495	28,612						

Footnotes at end of table

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

Size of adjusted gross income		All returns					Joint returns of husband and wife					Number of other exemptions or business	Total income tax		
		Number of returns	Adjusted gross income	Salaries and wages (gross)	Total income tax	Number of other exemptions or business	Number of returns	Adjusted gross income	Salaries and wages (gross)	Total income tax	Number of other exemptions or business				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Oregon															
Total		967,121	11,815,359	682,570	9,447,254	2,495,957	728,658	548,276	9,004,055	473,497	7,199,924	1,919,784	1,623,803	446,339	1,164,821
Under \$2,000	110,839	40,176	1,019,808	161,088	1,099,808	2,373,320	728,658	17,669	-48,757	5,207	13,119	65,098	15,866	630	740
\$2,000 under \$4,000	113,052	37,400	1,130,561	215,945	1,167,945	1,450,440	52,596	20,023	77,490	22,118	33,957	88,006	78,003	1,000	1,277
\$4,000 under \$6,000	116,146	35,945	1,166,146	233,637	1,199,783	1,450,440	52,596	20,023	77,490	22,118	33,957	88,006	78,003	1,000	1,277
\$6,000 under \$8,000	91,899	31,899	918,999	161,899	918,999	1,450,440	52,596	20,023	77,490	22,118	33,957	88,006	78,003	1,000	1,277
\$8,000 under \$10,000	99,892	31,892	998,892	161,892	998,892	1,450,440	52,596	20,023	77,490	22,118	33,957	88,006	78,003	1,000	1,277
\$10,000 under \$12,000	68,955	23,955	689,555	113,955	689,555	1,450,440	52,596	20,023	77,490	22,118	33,957	88,006	78,003	1,000	1,277
\$12,000 under \$14,000	61,041	20,041	610,411	100,041	610,411	1,450,440	52,596	20,023	77,490	22,118	33,957	88,006	78,003	1,000	1,277
\$14,000 under \$16,000	48,830	16,830	488,830	80,830	488,830	1,450,440	52,596	20,023	77,490	22,118	33,957	88,006	78,003	1,000	1,277
\$16,000 under \$18,000	42,146	14,146	421,416	70,146	421,416	1,450,440	52,596	20,023	77,490	22,118	33,957	88,006	78,003	1,000	1,277
\$18,000 under \$20,000	35,269	11,269	352,629	58,269	352,629	1,450,440	52,596	20,023	77,490	22,118	33,957	88,006	78,003	1,000	1,277
\$20,000 under \$25,000	27,210	8,710	272,110	44,210	272,110	1,450,440	52,596	20,023	77,490	22,118	33,957	88,006	78,003	1,000	1,277
\$25,000 under \$30,000	21,907	7,407	219,007	35,907	219,007	1,450,440	52,596	20,023	77,490	22,118	33,957	88,006	78,003	1,000	1,277
\$30,000 under \$50,000	1,493	1,493	14,930	1,493	14,930	1,450,440	52,596	20,023	77,490	22,118	33,957	88,006	78,003	1,000	1,277
\$50,000 under \$100,000	298	298	2,980	298	2,980	1,450,440	52,596	20,023	77,490	22,118	33,957	88,006	78,003	1,000	1,277
\$100,000 or more	3	3	30	3	30	1,450,440	52,596	20,023	77,490	22,118	33,957	88,006	78,003	1,000	1,277
Pennsylvania															
Total		4,627,469	56,911,542	4,155,085	48,983,367	11,377,396	3,639,958	2,500,072	42,715,122	2,212,529	36,340,982	8,498,935	8,165,987	2,157,710	6,106,434
Under \$2,000	487,076	285,323	445,733	484,034	657,511	636,692	6,066	43,471	-105,404	25,110	78,717	134,495	126,501	96	1,604
\$2,000 under \$4,000	529,918	1,513,440	325,624	1,171,339	863,579	795,227	200,527	103,658	1,176,588	71,937	188,813	343,084	298,282	52	508
\$4,000 under \$6,000	449,284	3,305,899	389,539	3,829,722	817,843	415,427	221,774	150,096	1,642,439	114,740	734,421	500,917	449,619	53	33,535
\$6,000 under \$8,000	354,066	3,171,363	318,983	3,243,579	898,242	332,484	284,942	186,996	1,681,650	107,646	1,465,346	710,777	678,895	115,900	90,714
\$8,000 under \$10,000	354,066	3,171,363	318,983	3,243,579	898,242	332,484	284,942	186,996	1,681,650	107,646	1,465,346	710,777	678,895	115,900	90,714
\$10,000 under \$12,000	341,167	3,207,625	330,918	3,240,536	823,073	339,981	339,981	230,775	2,894,803	220,763	2,694,302	778,979	752,925	226,690	269,699
\$12,000 under \$14,000	341,167	3,207,625	330,918	3,240,536	823,073	339,981	339,981	230,775	2,894,803	220,763	2,694,302	778,979	752,925	226,690	269,699
\$14,000 under \$16,000	286,909	4,827,062	271,719	4,732,413	1,652,716	336,053	264,102	227,450	3,844,803	215,661	3,529,142	771,503	759,803	225,943	418,464
\$16,000 under \$18,000	286,909	4,827,062	271,719	4,732,413	1,652,716	336,053	264,102	227,450	3,844,803	215,661	3,529,142	771,503	759,803	225,943	418,464
\$18,000 under \$20,000	286,909	4,827,062	271,719	4,732,413	1,652,716	336,053	264,102	227,450	3,844,803	215,661	3,529,142	771,503	759,803	225,943	418,464
\$20,000 under \$25,000	169,200	4,598,176	161,162	4,083,326	1,571,164	560,251	160,786	160,786	4,368,543	158,501	3,967,286	1,554,236	1,554,236	159,402	171,320
\$25,000 under \$50,000	169,200	4,598,176	161,162	4,083,326	1,571,164	560,251	160,786	160,786	4,368,543	158,501	3,967,286	1,554,236	1,554,236	159,402	171,320
\$50,000 under \$100,000	46,092	2,965,933	26,864	1,749,576	593,886	327,170	153,354	193,354	4,528,157	142,527	4,296,356	1,554,236	1,554,236	159,402	171,320
\$100,000 under \$200,000	46,092	2,965,933	26,864	1,749,576	593,886	327,170	153,354	193,354	4,528,157	142,527	4,296,356	1,554,236	1,554,236	159,402	171,320
\$200,000 under \$500,000	1,622	1,622	16,220	1,622	16,220	1,622	1,622	1,622	16,220	1,622	16,220	1,622	1,622	1,622	1,622
\$500,000 or more	56	56	560	56	560	56	560	56	560	56	560	56	56	56	56
All returns: summary															
Under \$5,000	1,259,397	2,975,941	1,061,038	2,502,945	1,953,574	1,753,214	396,042	203,703	444,710	131,004	400,417	645,772	556,255	17,272	2,657
\$5,000 under \$10,000	1,055,340	910,590	6,300,886	6,300,886	2,331,524	2,164,134	542,800	409,257	3,321,053	342,280	3,426,810	1,343,239	1,343,239	312,704	129,103
\$10,000 under \$20,000	1,167,566	11,678,566	648,716	10,740,455	2,102,324	671,353	1,414,082	563,360	9,963,337	541,371	9,063,337	1,951,075	1,951,075	1,920,261	560,968
\$20,000 or more	765,942	23,807,226	18,982,732	713,912	18,982,732	2,546,561	762,945	720,770	22,440,050	877,299	18,183,456	2,532,375	2,490,250	717,298	4,255,236

Footnotes at end of table

Table 5.5--All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns										Joint returns of husbands and wives			
	Number of returns	Adjusted gross income		Number of exemptions	Salaries and wages (gross)		Total income tax	Number of returns	Adjusted gross income	Number of exemptions	Salaries and wages (gross)		Total income tax	Number of exemptions
		Amount	Number of returns		Amount	Number of returns					Amount	Number of returns		
South Dakota														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	250,719	2,620,049	1,906,298	718,594	660,692	188,899	314,912	148,682	1,935,220	112,368	1,435,350	566,951	525,567	116,958
Under \$2,000	36,762	62,711	28,166	11,688	67,589	14,165	1,437	11,343	-80,237	5,518	26,615	40,920	37,679	140
\$2,000 under \$4,000	30,641	92,736	52,268	21,078	42,559	14,165	1,317	11,117	18,427	2,669	26,615	40,920	37,679	140
\$4,000 under \$6,000	20,641	125,811	62,399	21,078	42,559	14,165	1,317	11,117	18,427	2,669	26,615	40,920	37,679	140
\$6,000 under \$8,000	37,891	254,530	28,970	18,240	85,233	33,390	20,613	16,064	112,854	9,028	57,439	62,730	54,475	1,472
\$8,000 under \$10,000	30,091	270,930	20,995	19,686	82,495	27,445	20,613	16,064	112,854	9,028	57,439	62,730	54,475	1,472
\$10,000 under \$12,000	20,346	225,421	11,562	11,425	50,628	13,584	11,446	13,570	117,868	12,867	121,665	56,336	54,026	14,836
\$12,000 under \$14,000	15,766	202,470	18,632	16,065	56,990	15,674	17,672	15,674	180,161	11,440	138,669	49,875	48,256	12,357
\$14,000 under \$16,000	13,907	234,332	11,203	17,823	44,869	13,544	24,912	12,863	216,537	10,564	151,598	44,658	43,194	12,500
\$16,000 under \$18,000	9,559	181,285	17,995	13,919	35,146	9,516	21,182	13,919	216,537	6,881	128,441	33,104	31,993	8,348
\$18,000 under \$20,000	6,870	168,854	13,621	12,861	25,581	6,799	27,723	13,762	182,469	3,852	99,611	25,581	25,178	9,989
\$20,000 under \$25,000	5,026	209,226	1,765	16,065	20,659	5,026	31,717	5,026	213,697	4,438	102,709	20,659	19,355	5,880
\$25,000 under \$30,000	2,041	134,266	1,509	6,870	7,634	2,041	37,028	2,041	134,266	1,509	102,709	20,659	19,355	5,880
\$30,000 under \$40,000	44	4,207,676	16,813	1,352	1,255	328	18,689	317	41,425	258	16,066	1,318	1,226	314
\$40,000 under \$50,000	1	4,500	4	1	1	1	5,732	1	14,000	1	5,732	1	1	1
\$50,000 or more	1	1,000,000	1	1	1	1	2,253	1	14,000	1	5,732	1	1	1
All returns, summary	78,065	78,065	55,868	138,891	146,592	130,014	21,218	2,641	-41,074	10,883	42,501	79,629	69,153	1,861
Under \$5,000	81,129	602,531	61,820	218,702	182,781	66,023	37,919	38,354	301,031	28,583	182,291	158,077	137,928	28,500
\$5,000 under \$10,000	25,244	506,294	24,042	368,985	102,152	26,528	55,019	26,658	453,214	19,996	229,684	87,729	64,008	23,973
\$10,000 under \$20,000	28,741	898,501	21,552	514,859	106,036	28,275	172,762	28,106	826,780	19,996	488,885	102,554	99,641	25,640
\$20,000 or more	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Total	150,014	1,758,751	1,478,296	557,654	4,007,647	1,167,040	228,490	885,814	13,375,109	819,499	11,708,811	3,140,629	3,040,564	720,736
Under \$2,000	189,047	112,775	18,656	338,907	312,999	71,111	1,606	46,223	-34,437	25,266	55,500	170,759	148,500	111
\$2,000 under \$4,000	150,749	450,867	216,160	128,907	128,907	46,223	1,606	46,223	30,935	12,357	112,354	107,576	100,576	100
\$4,000 under \$6,000	109,790	190,927	98,967	45,167	45,167	14,165	1,317	11,117	18,427	2,669	26,615	40,920	37,679	140
\$6,000 under \$8,000	1,291,169	175,782	1,230,714	473,435	465,849	68,929	68,929	68,929	597,219	80,181	571,316	302,325	297,993	60,646
\$8,000 under \$10,000	1,503,028	1,543,049	1,248,482	363,878	354,039	142,713	110,649	78,375	707,963	75,188	651,904	264,829	260,960	40,778
\$10,000 under \$12,000	1,386,360	1,635,462	1,635,462	371,161	363,878	122,971	122,971	122,971	807,034	80,181	686,572	310,352	300,052	63,403
\$12,000 under \$14,000	117,995	1,545,373	1,133,111	366,008	363,090	117,000	150,017	95,165	1,147,047	93,457	1,184,465	331,942	330,274	94,459
\$14,000 under \$16,000	86,272	1,368,459	79,004	245,698	244,796	80,206	164,152	64,920	1,108,172	63,552	1,075,118	220,182	220,182	64,544
\$16,000 under \$18,000	54,689	1,033,805	83,951	166,659	165,953	54,553	128,899	59,976	964,810	49,638	927,311	160,531	159,535	58,840
\$18,000 under \$20,000	35,416	886,110	53,859	103,949	103,949	35,416	103,949	35,416	886,110	35,416	886,110	103,949	103,949	35,416
\$20,000 under \$25,000	55,496	1,441,430	51,960	127,514	133,459	53,200	223,143	51,836	1,401,200	50,665	1,341,666	187,365	187,365	51,636
\$25,000 under \$30,000	37,014	958,515	29,910	93,565	93,565	37,014	135,551	35,511	1,305,551	35,511	1,305,551	135,551	135,551	35,511
\$30,000 under \$40,000	3,220	478,823	10,343	49,307	49,307	3,220	248,898	3,220	478,823	3,220	478,823	49,307	49,307	3,220
\$40,000 under \$50,000	1,421	414,427	2,715	219,427	11,866	1,421	158,195	2,976	385,569	2,976	385,569	11,866	11,866	2,976
\$50,000 under \$100,000	42	27,554	6,889	1,441	1,441	42	1,008	42	27,554	42	1,008	1,441	1,441	42
\$100,000 or more	25	55,482	23	85	72	25	3,746	21	39,051	19	1,651	74	62	21
All returns, summary	486,266	1,114,508	1,086,001	834,293	656,913	110,021	15,272	128,259	286,220	93,236	312,650	456,144	403,399	10,707
Under \$5,000	449,459	2,428,932	1,458,929	595,327	595,327	395,327	1,470,990	1,470,990	1,470,990	1,470,990	1,470,990	1,470,990	1,470,990	1,470,990
\$5,000 under \$10,000	3,245	6,712	3,245	1,024,949	1,024,949	3,245	1,024,949	3,245	6,712	3,245	1,024,949	1,024,949	1,024,949	3,245
\$10,000 under \$20,000	183,124	178,270	3,026,776	563,690	560,479	183,124	178,270	19,627	2,749,191	156,881	2,592,310	523,182	521,967	57,010
\$20,000 under \$30,000	210,872	5,593,839	191,271	728,579	711,145	210,872	1,303,620	200,702	6,215,161	194,531	4,873,648	710,165	693,894	200,353
\$30,000 or more	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Total	1,198,156	1,198,156	1,198,156	1,198,156	1,198,156	1,198,156	1,198,156	1,198,156	1,198,156	1,198,156	1,198,156	1,198,156	1,198,156	1,198,156

Footnotes at end of table

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

Size of adjusted gross income	All returns										Short returns of business and wages									
	Adjusted gross income					Salaries and wages (gross)					Number of other business					Total income tax				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Texas	Number of returns	Adjusted gross income	Salaries and wages (gross)	Number of exemptions	Total income tax	Number of returns	Adjusted gross income	Salaries and wages (gross)	Number of exemptions	Total income tax	Number of returns	Adjusted gross income	Salaries and wages (gross)	Number of exemptions	Total income tax	Number of returns	Adjusted gross income	Salaries and wages (gross)	Number of exemptions	Total income tax
Total	4,855,552	59,660,469	4,538,082	49,846,869	12,943,044	12,385,500	3,559,138	8,739,430	2,726,313	46,118,094	2,440,250	30,059,152	9,825,984	9,438,502	2,224,176	7,046,684				
Under \$2,000	593,291	7,702,803	514,654	1,627,766	1,892,154	845,578	3,984	6,466	93,205	—456,641	57,936	134,550	306,026	261,623	536	5,566				
\$2,000 under \$4,000	558,065	7,785,801	499,871	2,435,462	1,287,654	1,213,181	334,251	103,901	202,657	1,919,677	160,241	385,739	353,949	268,118	175	7,243				
\$4,000 under \$6,000	519,617	3,629,851	448,957	1,387,614	1,347,614	432,483	199,276	199,276	227,479	1,586,320	199,276	1,586,320	833,560	759,027	153,543	39,001				
\$6,000 under \$8,000	340,526	3,148,598	316,500	980,678	980,678	316,500	316,500	316,500	229,326	2,742,924	193,436	2,742,924	701,996	676,387	22,607	107,549				
\$8,000 under \$10,000	300,192	2,839,313	283,937	859,403	859,403	283,937	283,937	283,937	220,715	2,994,039	131,918	2,994,039	684,870	683,161	205,747	257,003				
\$10,000 under \$16,000	300,192	2,839,313	283,937	859,403	859,403	283,937	283,937	283,937	220,715	2,994,039	131,918	2,994,039	684,870	683,161	205,747	257,003				
\$16,000 under \$18,000	247,536	2,417,860	247,536	734,014	734,014	247,536	247,536	247,536	206,815	3,504,874	131,918	3,504,874	728,082	726,082	206,815	265,414				
\$18,000 under \$20,000	215,072	2,081,461	207,196	639,869	639,869	215,072	215,072	215,072	186,252	3,276,452	131,918	3,276,452	684,870	683,161	205,747	257,003				
\$20,000 under \$25,000	172,462	1,658,827	168,827	513,930	513,930	172,462	172,462	172,462	142,638	4,432,846	142,638	4,432,846	562,603	540,867	121,735	146,465				
\$25,000 under \$30,000	121,960	1,096,467	109,467	369,200	369,200	121,960	121,960	121,960	108,531	3,707,596	121,960	3,707,596	462,946	440,867	22,079	139,884				
\$30,000 under \$50,000	57,529	7,905,315	7,905,315	18,720,478	20,471	19,735	209,891	1,037,365	108,531	3,707,596	121,960	3,707,596	462,946	440,867	22,079	139,884				
\$50,000 under \$100,000	13,086	1,807,419	1,807,419	4,227	50,654	47,005	13,086	694,598	12,003	1,624,598	9,427	694,598	47,005	44,838	2,167	607,858				
\$100,000 under \$200,000	3,482	327,137	327,137	2,440	46,325	4,001	3,482	176,257	2,385	2,440	47,005	176,257	2,385	2,440	47,005	176,257				
\$200,000 or more	184	540,497	121	21,705	626	523	184	320,152	142	380,225	108	19,482	533	462	142	231,966				
All returns, summary	1,431,484	2,835,528	1,245,797	3,091,134	2,649,693	2,455,626	358,955	59,344	322,732	3,674,822	245,479	817,753	1,382,750	1,084,152	14,529	6,796				
Under \$5,000	801,669	9,862,848	738,270	6,839,272	2,455,598	2,389,446	791,116	975,863	577,786	7,027,212	357,796	4,481,506	1,382,750	1,084,152	14,529	6,796				
\$5,000 under \$10,000	612,676	10,592,176	575,391	6,915,740	2,017,549	1,975,710	611,162	1,239,423	527,044	9,150,849	489,566	8,408,334	1,872,447	1,843,415	525,530	1,011,026				
\$10,000 under \$20,000	614,586	17,830,225	721,867	19,762,647	2,812,288	2,755,657	811,597	5,924,419	735,332	25,310,869	682,767	16,776,994	2,716,994	2,648,277	751,667	5,261,555				
Utah	471,185	5,483,222	433,549	4,721,024	1,277,813	1,226,154	358,392	626,094	261,228	4,571,504	241,136	3,731,251	1,008,118	991,732	226,364	492,973				
Under \$2,000	61,707	38,965	54,348	67,337	86,460	78,793	32	285	7,729	—21,818	5,123	11,481	28,006	23,725	32	285				
\$2,000 under \$4,000	49,056	242,168	213,400	86,194	75,888	38,425	11,583	13,455	68,355	11,877	69,943	42,734	30,719	4,774	607					
\$4,000 under \$6,000	34,966	48,699	48,699	34,966	112,484	49,151	23,883	36,273	185,600	23,534	164,160	89,543	63,035	21,330	5,166					
\$6,000 under \$8,000	36,332	40,056	32,942	33,937	101,540	96,885	35,091	34,715	21,324	233,610	20,230	209,862	80,442	77,793	13,983					
\$8,000 under \$10,000	30,927	304,055	28,129	320,946	109,441	99,731	39,731	37,192	26,115	330,320	29,189	399,449	39,251	36,893	2,356					
\$10,000 under \$16,000	28,321	429,055	27,943	406,196	106,694	106,406	27,755	37,192	26,115	330,320	29,189	399,449	39,251	36,893	2,356					
\$16,000 under \$18,000	29,352	27,675	434,824	113,614	113,614	113,614	28,975	48,352	27,056	448,168	25,406	418,109	111,553	109,419	26,749	42,775				
\$18,000 under \$20,000	37,270	34,795	34,795	34,795	159,264	159,264	37,081	39,731	35,193	39,731	35,193	39,731	159,264	159,264	35,193	44,808				
\$20,000 under \$25,000	16,592	47,912	16,070	399,044	64,195	62,848	16,573	63,992	14,518	392,481	13,997	359,598	60,895	60,132	22,669	54,104				
\$25,000 under \$50,000	14,531	538,130	12,565	399,358	62,340	60,641	14,460	94,546	13,162	447,716	11,907	385,678	59,628	58,547	19,097	79,204				
\$50,000 under \$100,000	3,645	238,815	2,961	129,944	16,863	16,213	3,642	55,099	3,913	233,869	2,949	129,247	16,819	16,149	3,913	54,489				
\$100,000 under \$200,000	124	13,167	13,167	2,521	2,935	2,935	607	77,940	467	77,940	31,506	77,940	2,451	2,451	567	25,133				
\$200,000 or more	119	11,877	11,877	11,877	11,877	11,877	119	11,877	11,877	11,877	11,877	11,877	11,877	11,877	11,877	11,877				
All returns, summary	139,066	304,350	125,516	308,538	204,920	185,176	42,485	7,778	21,035	26,550	15,496	54,071	74,425	63,016	352					
Under \$5,000	80,755	995,568	74,644	879,213	264,656	257,376	76,672	84,085	59,060	1,444,451	56,201	861,984	235,561	230,773	55,207					
\$5,000 under \$10,000	69,613	1,207,231	66,993	1,122,166	362,749	359,954	69,211	122,132	62,987	1,009,960	60,101	1,009,960	255,060	251,592	62,987	105,272				
\$10,000 under \$20,000	69,613	1,207,231	66,993	1,122,166	362,749	359,954	69,211	122,132	62,987	1,009,960	60,101	1,009,960	255,060	251,592	62,987	105,272				
\$20,000 or more	177,680	2,177,680	1,722,166	2,177,680	2,177,680	2,177,680	177,680	2,177,680	177,680	2,177,680	177,680	2,177,680	2,177,680	2,177,680	177,680	2,177,680				

Footnotes at end of table

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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Estimates at end of table

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	All returns					Spent returns of husbands and wives					Total income tax					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Number of returns	Adjusted gross income Number of returns deficit	Salaries and wages (gross) Number of returns	Total wages (gross) Number of returns	Total exemptions other than deficit	Number of exemptions other than deficit	Number of exemptions other than deficit	Number of exemptions other than deficit	Number of exemptions other than deficit	Adjusted gross income Number of returns deficit	Salaries and wages (gross) Number of returns	Amount	Total exemptions other than deficit	Number of exemptions other than deficit	Number of exemptions other than deficit	Amount
Wisconsin																
Total	1,620,481	21,774,623	1,605,845	18,012,752	4,588,658	4,525,776	1,345,691	2,137,626	993,816	18,844,973	677,501	13,991,694	3,599,398	3,410,222	855,586	2,186,721
Under \$2,000	266,270	170,333	219,860	242,250	378,724	348,268	6,313	675	32,559	-48,808	21,190	39,507	118,894	106,474	74	74
\$2,000 under \$4,000	213,158	619,877	210,807	686,551	354,339	354,339	198,005	33,338	32,559	40,345	40,345	152,262	179,251	18,865	15,987	15,987
\$4,000 under \$8,000	150,769	1,039,784	149,807	1,039,784	1,039,784	1,039,784	69,885	69,885	67,765	463,478	289,780	53,310	177,615	54,695	54,695	54,695
\$8,000 under \$10,000	115,048	1,039,784	107,550	1,039,784	1,039,784	1,039,784	115,048	126,482	66,004	730,495	58,530	59,987	217,131	217,131	62,138	52,382
\$10,000 under \$12,000	112,057	1,039,784	107,550	1,039,784	1,039,784	1,039,784	112,057	126,482	66,004	730,495	58,530	59,987	217,131	217,131	62,138	52,382
\$12,000 under \$14,000	137,789	1,794,916	128,932	1,530,396	385,405	385,405	135,982	128,932	90,721	1,794,916	99,245	100,741	358,337	358,337	114,899	114,899
\$14,000 under \$16,000	104,555	1,794,916	104,555	1,794,916	1,794,916	1,794,916	104,555	128,932	90,721	1,794,916	99,245	100,741	358,337	358,337	114,899	114,899
\$16,000 under \$20,000	95,338	1,794,916	95,338	1,794,916	1,794,916	1,794,916	95,338	128,932	90,721	1,794,916	99,245	100,741	358,337	358,337	114,899	114,899
\$20,000 under \$25,000	75,932	1,794,916	75,932	1,794,916	1,794,916	1,794,916	75,932	128,932	90,721	1,794,916	99,245	100,741	358,337	358,337	114,899	114,899
\$25,000 under \$50,000	45,304	1,794,916	45,304	1,794,916	1,794,916	1,794,916	45,304	128,932	90,721	1,794,916	99,245	100,741	358,337	358,337	114,899	114,899
\$50,000 under \$100,000	3,225	1,794,916	3,225	1,794,916	1,794,916	1,794,916	3,225	128,932	90,721	1,794,916	99,245	100,741	358,337	358,337	114,899	114,899
\$100,000 under \$200,000	482	1,794,916	482	1,794,916	1,794,916	1,794,916	482	128,932	90,721	1,794,916	99,245	100,741	358,337	358,337	114,899	114,899
\$200,000 under \$500,000	10	1,794,916	10	1,794,916	1,794,916	1,794,916	10	128,932	90,721	1,794,916	99,245	100,741	358,337	358,337	114,899	114,899
\$500,000 or more	10	1,794,916	10	1,794,916	1,794,916	1,794,916	10	128,932	90,721	1,794,916	99,245	100,741	358,337	358,337	114,899	114,899
All returns, summary																
Under \$2,000	595,345	1,178,565	585,811	995,962	865,964	865,964	143,740	22,616	87,904	153,787	58,432	137,444	314,012	295,764	13,058	16,603
\$2,000 under \$4,000	346,095	2,232,556	340,713	2,232,556	759,990	759,990	307,772	430,290	219,320	2,232,556	202,022	3,382,298	746,617	727,221	210,451	235,581
\$4,000 under \$8,000	263,445	4,561,684	261,189	4,561,684	911,905	911,905	888,302	290,463	232,468	4,561,684	218,769	3,684,400	848,667	848,667	229,507	429,401
\$8,000 under \$10,000	316,556	3,936,305	297,556	4,144,596	1,177,650	1,177,650	1,000,159	299,186	232,468	4,144,596	263,510	7,128,477	1,128,979	1,128,979	296,222	469,411
\$10,000 under \$12,000	11,350	122,303	10,926	122,303	30,926	30,926	10,566	10,566	10,566	122,303	10,566	122,303	23,614	23,614	6,739	5,432
\$12,000 under \$14,000	12,464	162,738	11,717	144,023	28,190	28,190	12,008	16,305	8,122	162,738	16,305	163,609	39,265	39,265	8,095	9,457
\$14,000 under \$16,000	10,078	172,420	9,246	154,325	35,873	35,873	10,110	18,117	8,585	172,420	18,117	178,683	41,709	41,709	9,346	10,811
\$16,000 under \$18,000	10,078	172,420	9,246	154,325	35,873	35,873	10,110	18,117	8,585	172,420	18,117	178,683	41,709	41,709	9,346	10,811
\$18,000 under \$20,000	10,078	172,420	9,246	154,325	35,873	35,873	10,110	18,117	8,585	172,420	18,117	178,683	41,709	41,709	9,346	10,811
\$20,000 under \$25,000	9,250	203,018	8,611	193,189	24,582	24,582	9,250	20,078	14,831	203,018	24,582	247,677	52,325	52,325	14,831	16,305
\$25,000 under \$50,000	4,665	203,018	4,326	203,018	12,464	12,464	4,665	20,078	14,831	203,018	12,464	247,677	52,325	52,325	14,831	16,305
\$50,000 under \$100,000	1,751	115,435	1,751	115,435	4,665	4,665	1,751	115,435	4,665	115,435	4,665	115,435	12,464	12,464	3,681	4,275
\$100,000 under \$200,000	3	6,260	3	6,260	12	12	3	6,260	3	6,260	12	6,260	12	12	3	3
\$200,000 or more	3	6,260	3	6,260	12	12	3	6,260	3	6,260	12	6,260	12	12	3	3
All returns, summary																
Under \$2,000	44,386	68,338	38,666	64,842	9,860	9,860	18,289	1,629	8,349	11,029	5,176	20,290	29,603	26,534	87	143
\$2,000 under \$4,000	36,208	273,725	35,725	273,725	71,725	71,725	36,208	182,512	18,289	273,725	18,289	362,512	85,205	83,110	18,289	18,289
\$4,000 under \$8,000	25,119	442,512	24,452	442,512	82,452	82,452	25,119	442,512	24,452	442,512	82,452	342,621	76,865	76,865	20,450	40,349
\$8,000 under \$10,000	1,009,551	2,985,656	999,551	2,985,656	113,666	113,666	33,312	198,697	30,436	2,985,656	27,348	639,306	102,960	102,960	30,436	30,436

Footnotes at end of table

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	All returns					Joint returns of husbands and wives				
	Adjusted gross income		Salaries and wages (gross)		Number of returns	Total income tax		Number of returns	Adjusted gross income	
	(1)	(2)	(3)	(4)		(5)	(6)		(7)	(8)
AP0/FPO:	Number of returns		Amount		Number of exemptions	Number of returns		Number of exemptions	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	296,519	2,444,614	295,271	2,446,300	658,212	658,182	245,028	225,048	141,162	1,517,345
Under \$2,000	11,445	116,633	11,445	116,633	117,133	117,133	—	—	117,133	1,357,345
\$2,000 under \$4,000	10,237	96,282	10,237	96,282	44,724	44,724	111,444	1,406	1,357,345	1,357,345
\$4,000 under \$6,000	32,577	326,532	32,577	326,532	150,228	150,228	11,455	11,455	11,455	1,357,345
\$6,000 under \$8,000	29,843	289,946	29,843	289,946	120,511	120,511	29,843	29,843	29,843	1,357,345
\$8,000 under \$10,000	22,523	228,608	22,523	228,608	84,757	84,757	17,256	17,256	17,256	1,357,345
\$10,000 under \$12,000	18,511	180,961	18,511	180,961	73,120	73,120	12,566	12,566	12,566	1,357,345
\$12,000 under \$14,000	11,782	117,782	11,782	117,782	30,771	30,771	11,782	11,782	11,782	1,357,345
\$14,000 under \$16,000	7,536	75,360	7,536	75,360	16,604	16,604	5,536	5,536	5,536	1,357,345
\$16,000 under \$18,000	7,103	71,030	7,103	71,030	15,822	15,822	7,103	7,103	7,103	1,357,345
\$18,000 under \$20,000	7,103	71,030	7,103	71,030	15,822	15,822	7,103	7,103	7,103	1,357,345
\$20,000 under \$25,000	3,366	33,660	3,366	33,660	16,311	16,311	3,366	3,366	3,366	1,357,345
\$25,000 under \$30,000	4,019	40,190	4,019	40,190	15,851	15,851	4,019	4,019	4,019	1,357,345
\$30,000 under \$50,000	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—
All returns, summary	86,361	916,454	86,361	916,454	137,037	137,037	45,031	45,031	45,031	1,357,345
\$5,000 under \$10,000	139,636	1,396,360	139,636	1,396,360	284,481	284,481	130,644	130,644	130,644	1,357,345
\$10,000 under \$15,000	48,853	488,530	48,853	488,530	135,321	135,321	39,350	39,350	39,350	1,357,345
\$15,000 under \$20,000	16,116	161,160	16,116	161,160	55,670	55,670	14,718	14,718	14,718	1,357,345
\$20,000 or more	14,718	147,180	14,718	147,180	58,105	58,105	14,718	14,718	14,718	1,357,345
Puerto Rico	38,594	380,420	30,166	351,664	141,366	141,366	21,450	19,120	29,757	334,139
Total	422	2,824	326	3,794	799	799	246	215	267	1,689
Under \$2,000	422	2,824	422	2,824	799	799	—	—	799	1,689
\$2,000 under \$4,000	1,963	14,630	1,963	14,630	7,475	7,475	2,482	2,482	2,482	1,689
\$4,000 under \$6,000	7,722	77,220	7,722	77,220	30,141	30,141	4,862	4,862	4,862	1,689
\$6,000 under \$8,000	10,304	103,040	10,304	103,040	40,811	40,811	6,712	6,712	6,712	1,689
\$8,000 under \$10,000	3,597	35,970	3,597	35,970	15,715	15,715	3,702	3,702	3,702	1,689
\$10,000 under \$12,000	1,106	11,060	1,106	11,060	5,530	5,530	1,106	1,106	1,106	1,689
\$12,000 under \$14,000	3,316	33,160	3,316	33,160	11,060	11,060	2,212	2,212	2,212	1,689
\$14,000 under \$16,000	2,761	27,610	2,761	27,610	10,217	10,217	1,333	1,333	1,333	1,689
\$16,000 under \$18,000	1,861	18,610	1,861	18,610	8,071	8,071	1,381	1,381	1,381	1,689
\$18,000 under \$20,000	1,246	12,460	1,246	12,460	6,200	6,200	1,246	1,246	1,246	1,689
\$20,000 under \$25,000	623	6,230	623	6,230	3,115	3,115	623	623	623	1,689
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—
All states, summary	13,810	138,100	13,810	138,100	25,133	25,133	7,222	7,222	7,222	1,689
\$5,000 under \$10,000	13,810	138,100	13,810	138,100	25,133	25,133	7,222	7,222	7,222	1,689
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—	—
\$20,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 5.5--All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States--Continued

All figures are estimates based on samples—money amounts are in thousands of dollars																
Size of adjusted gross income	All returns										Joint returns of husbands and wives					
	Number of returns	Salaries and wages (gross)		Total number of exemptions	Number of returns than age or blindness	Total income tax	Number of returns	Adjusted gross income less deficit	Number of returns	Salaries and wages (gross)	Total number of exemptions	Number of returns than age or blindness	Total income tax			
		Number of returns	Amount											Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
U.S. citizens abroad*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	174,009	2,232,215	122,612	1,795,258	457,499	438,246	80,104	246,547	96,676	1,790,172	85,264	1,543,368	342,058	328,594	54,450	189,885
Under \$2,000	11,841	5,382	15,240	12,444	76,401	76,560	15	11	10,146	1,790,172	85,264	1,543,368	342,058	328,594	54,450	189,885
\$2,000 under \$4,000	21,430	109,343	12,207	156,611	48,559	39,004	9,223	13,720	16,238	1,790,172	85,264	1,543,368	342,058	328,594	54,450	189,885
\$4,000 under \$6,000	23,514	160,263	15,869	188,918	69,372	63,404	13,455	15,525	19,981	1,790,172	85,264	1,543,368	342,058	328,594	54,450	189,885
\$6,000 under \$8,000	24,514	170,036	12,207	156,611	48,559	39,004	13,455	15,525	19,981	1,790,172	85,264	1,543,368	342,058	328,594	54,450	189,885
\$8,000 under \$10,000	5,766	62,298	773	18,805	11,170	8,673	4,517	5,585	7,773	1,790,172	85,264	1,543,368	342,058	328,594	54,450	189,885
\$10,000 under \$12,000	4,295	56,121	4,074	46,515	11,307	10,059	4,295	3,274	4,074	1,790,172	85,264	1,543,368	342,058	328,594	54,450	189,885
\$12,000 under \$14,000	5,672	80,004	5,251	66,680	15,884	15,884	5,472	6,949	5,451	1,790,172	85,264	1,543,368	342,058	328,594	54,450	189,885
\$14,000 under \$16,000	4,432	73,524	4,432	67,981	17,728	17,728	4,432	5,162	4,432	1,790,172	85,264	1,543,368	342,058	328,594	54,450	189,885
\$16,000 under \$18,000	4,631	96,201	4,631	87,292	11,478	11,478	4,631	5,280	4,631	1,790,172	85,264	1,543,368	342,058	328,594	54,450	189,885
\$18,000 under \$20,000	10,049	120,035	10,049	119,484	30,449	30,449	10,049	12,035	10,049	1,790,172	85,264	1,543,368	342,058	328,594	54,450	189,885
\$20,000 under \$25,000	7,287	205,227	5,382	139,484	30,449	30,449	7,086	20,086	5,382	1,790,172	85,264	1,543,368	342,058	328,594	54,450	189,885
\$25,000 under \$30,000	12,678	472,014	12,443	410,718	48,121	48,121	12,443	40,804	12,678	1,790,172	85,264	1,543,368	342,058	328,594	54,450	189,885
\$30,000 under \$40,000	5,457	354,116	5,325	312,524	21,988	21,988	4,883	51,667	5,182	1,790,172	85,264	1,543,368	342,058	328,594	54,450	189,885
\$40,000 under \$50,000	1,122	142,229	1,090	102,735	4,528	4,528	1,116	9,231	1,090	1,790,172	85,264	1,543,368	342,058	328,594	54,450	189,885
\$50,000 under \$100,000	10	3,880	14	933	19	19	10	1,912	10	1,790,172	85,264	1,543,368	342,058	328,594	54,450	189,885
\$100,000 or more	10	25,470	6	2,185	36	34	10	13,563	7	1,790,172	85,264	1,543,368	342,058	328,594	54,450	189,885
All returns, summary																
Under \$5,000	98,982	36,390	36,340	102,145	127,222	127,222	8,032	2,007	22,356	41,416	15,242	128,165	77,070	71,699	12,407	4,834
\$5,000 under \$10,000	15,335	302,687	9,700	116,181	117,794	108,844	28,088	14,320	25,229	172,749	21,276	128,949	82,100	76,152	19,047	7,700
\$10,000 under \$15,000	15,335	302,687	9,700	116,181	117,794	108,844	28,088	14,320	25,229	172,749	21,276	128,949	82,100	76,152	19,047	7,700
\$15,000 under \$20,000	9,961	169,027	9,461	157,093	36,669	32,624	13,866	13,866	15,475	173,580	9,700	116,181	26,526	25,278	9,700	13,175
\$20,000 or more	36,714	1,471,391	36,279	1,253,091	136,675	136,364	3,653	18,670	32,747	1,471,391	31,960	1,146,716	127,158	126,881	25,297	10,640

*Returns filed from Puerto Rico, Alaska, and Hawaii are included in the total number of returns but are not included in the size of adjusted gross income.

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Explanation of Classifications and Terms

CLASSIFICATIONS

Marital Status

The five marital status classifications were:

- (1) Joint returns of husbands and wives,
 - (2) Separate returns of husbands and wives,
 - (3) Returns of heads of households,
 - (4) Returns of surviving spouses, and
 - (5) Returns of single persons not heads of households or surviving spouses.
- Marital status was usually determined as of the last day of tax year. If one spouse died during the tax year, the other was considered married for the entire year. If a taxpayer was divorced during the tax year and did not marry, the taxpayer was considered to be unmarried for the entire year. Each of the above classifications is defined under separate heading.

State

State classifications were based on the taxpayer's address shown on the pre-printed address label or reported by the taxpayer on the return. Data for returns from addresses outside the 50 States and the District of Columbia are shown in three separate classifications in the tax statistics. Returns from the Virgin Islands, Panama Canal Zone, and returns with foreign addresses are classified under "U.S. citizens abroad." Data from surviving returns filed by bona fide residents of Puerto Rico, included in section 5, State Returns, are shown in a separate category. The third classification covers returns for armed service personnel stationed abroad who filed their returns in New York, California, or Washington where their Army Post Office (APO) or Fleet Post Office (FPO) was located.

Returns with Standard Deduction or Itemized Deductions

This classification of returns was basically determined by the

presence or absence of nonbusiness itemized deductions.

For classification purposes of this report, returns with itemized deductions were only those which had positive adjusted gross income from which the taxpayer subtracted itemized nonbusiness deductions in computing taxable income. Returns with itemized deductions which showed no adjusted gross income or an adjusted gross deficit were excluded from this classification because there was nothing from which to subtract the deductions. A relatively few returns which showed no deductions were classified as itemized deduction returns; this occurred because married persons filing separate returns were each required to use the same kind of deduction, thus making it possible for one spouse to claim all their combined itemized deductions and the other spouse to claim none. It was, therefore, assumed for the statistics that returns of married persons filing separately and showing no deductions were itemized deduction returns.

Standard deduction returns generally were those with positive adjusted gross income and with no itemized deductions. (Returns with no adjusted gross income or an adjusted gross deficit were excluded from the standard deduction return classification for the same reason they were excluded from the itemized deduction returns classification.) There were some returns showing no deductions which were classified as standard deduction returns. These were returns of persons who were dependents with "unearned income," on which the standard deduction was limited to the amount of "earned income" (as well as the \$2,400 maximum amount) in the event there were no itemized deductions. It was, therefore, assumed for the statistics that returns of taxpayers who were dependents with unearned income and which showed no deductions were standard deduction returns. (See also "Dependents with Unearned Income" in this section.)

Size of Adjusted Gross Income

The amount of adjusted gross income reported by the taxpayer on

the return was the basis for classifying data by size of adjusted gross income. Returns with deficit and those on which income and loss were equal were classified as having "no adjusted gross income" and appear as a separate class.

Size of Expanded Income, Adjusted Gross Income Less Investment Interest, and Adjusted Gross Income Plus Tax Preferences

The computed amounts on which these classifications are based are described below under "Terms." Returns on which this computation resulted in zero or a negative amount were included in the lowest income class.

Tax Rates

The tax rates, graduated from 14 to 70 percent, were grouped by marital status and size of taxable income into four sets or schedules of rates for individual income tax returns. These four sets of rates were for:

- (1) Joint returns and returns of surviving spouses,
- (2) Separate returns of husbands and wives,
- (3) Returns of heads of households, and
- (4) Returns of single persons not heads of households or surviving spouses.

The rates were specified in the "tax rate schedules" and incorporated into the "tax tables." For Tax Year 1976, taxpayers with taxable income of \$20,000 or less, whether they used the standard deduction or itemized their personal expenses, used the tax tables to determine their tax. (In previous years, the tax tables were based on adjusted gross income and their use was limited to taxpayers claiming the standard deduction.) The tax rate schedules were used by those taxpayers whose taxable income exceeded \$20,000. Reproductions of the tax rate schedules and tax tables can be found in section 8, 1976 Forms and Instructions.

Tax rates were used to classify data for some of the tables in section 3, Tax Computation and Tax Rates. Typically, the tax on income subject to tax was computed using various rates which applied to separate segments of income. Thus, associated with each tax rate applicable to a given return was a segment of income and the tax generated on that segment of income. Such totals for each tax rate are presented in tables 3.13 through 3.17. In table 3.12, the highest or marginal rate applicable is used to group returns. (See also the illustrations and text in section 3, Tax Computation and Tax Rates.)

Taxable and Nontaxable Returns

Taxability of a return for purposes of this report was determined by the presence of income tax after credits or the additional tax for tax preferences ("minimum tax"). Some returns classified as "nontaxable" may have had a liability for tax from the self-employment tax, the social security tax on tip income, taxes from recomputing prior-year investment or work incentive (WIN) credits, taxes from excess contributions to or premature withdrawals from individual retirement accounts, or other taxes; however, these taxes were disregarded for purposes of this classification since the first two were considered social security (rather than income) taxes, and since the remaining ones were not based on the current year's income. For purposes of this report, the earned income credit in effect for 1976 was treated as an amount which could be used to offset income tax before credits. As a result, returns on which there was no additional tax for tax preferences and on which the earned income credit exceeded income tax before credits became nontaxable strictly because of the earned income credit. (See also "Earned Income Credit" and "Income Tax After Credits.")

It should be noted that classification as taxable or nontaxable was generally based on each return as it was originally filed; the classification does not reflect any changes resulting from audit or other enforcement activities. However, there was an exception in the case of the earned income credit. Many taxpayers received the credit only after the Internal Revenue Service had reviewed their return during processing for revenue purposes and notified them that they were eligible to receive the credit. Therefore, while these returns

were neither amended nor corrected through audit, they were adjusted during revenue processing and these adjustments are reflected in the data. (See also "Earned Income Credit," in section 3, Tax Computation and Tax Rates.) Generally, amended return data were also excluded from the statistics and had no effect on this classification. However, for this report, some amended return data were used for returns showing income earned abroad, which resulted in some of these returns becoming nontaxable. The amended returns were used in order to present more accurate statistics inasmuch as provisions enacted for Tax Year 1976 by the Tax Reform Act of 1976 were later postponed for one year by the Tax Reduction and Simplification Act of 1977. See section 1, Returns Filed and Sources of Income, for a description of these tax law changes and their effect on the statistics.

Taxpayers Age 65 or Over

The presence of the additional exemption allowed taxpayers age 65 or over was used as the basis of this classification. In the case of joint returns of husbands and wives, some had only one additional exemption for age 65 or over while others had two additional exemptions for age, indicating that both husband and wife were age 65 or more. Whether one or two exemptions were claimed, the return was considered as a return of a taxpayer age 65 or over.

Type of Tax Computation

There were five methods of computing the tax on income subject to tax (taxable income on most returns) used to classify returns for the statistics, as shown in table 3.1. These methods were:

- (1) Regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040 or 1040A;
- (2) Alternative tax, computed on Schedule D, Capital Gains and Losses;
- (3) Income averaging, computed on Schedule G, Income Averaging;
- (4) Maximum combined with regular tax, computed on Part I, Form 4726, Maximum Tax on Earned Income; and
- (5) Maximum combined with alternative tax, computed on Part II, Form 4726, Maximum Tax on Earned Income.

Two additional special types of computation are shown in the statistics: the "additional tax for tax preferences" (computed on

Form 4625, Computation of Minimum Tax) and the "tax from special income averaging" on lump-sum distributions from pension plans (computed on Form 4972, Special 10-year Averaging Method). Even though these two special taxes affected the taxable/nontaxable status of a return for the statistics, they were both computed on income which was excluded from adjusted gross income and, therefore, from income subject to tax. Table 3A presents data for each type of tax computation mentioned above.

All of these tax computation methods are described below in the Explanation of Terms and in section 3, Tax Computation and Tax Rates.

TERMS

Explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited were those in effect for 1976.

Additional Tax for Tax Preferences

First introduced for 1970 by the Tax Reform Act of 1969, the additional tax for tax preferences ("minimum tax") was intended to make possible the taxation, to some extent, of selected income and deduction items afforded special tax treatment, described by law as "tax preferences" (see "Tax Preferences" below). Various deductions and adjustments could be made which reduced the effective tax on preferences, however.

The Tax Reform Act of 1976 contained provisions which increased the effective tax on tax preferences by:

- (1) increasing the tax rate from 10 to 15 percent;
- (2) reducing the tax preferences initially excluded from taxation from \$30,000 (\$15,000 for married persons filing separately) plus the regular income tax for the year to the larger of \$10,000 (\$5,000 for married persons filing separately) or one-half of the regular income tax for the year;
- (3) adding two new tax preference items, specifically, "intangible drilling costs" and the "itemized deductions tax preference;" and
- (4) expanding the definition of an existing preference, "accelerated depreciation on personal property subject to a net lease," to cover all leased personal property.

See section 3, Tax Computation and Tax Rates, for a more complete

scription of the computation of
is tax and the law changes
fecting it.

Adjusted Gross Income

This amount was the result of
ducing gross income from all
arces subject to tax by
justments such as the following:

- (1) ordinary and
cessary expenses of operating a
ad or business;
- (2) employee business
d moving expenses;
- (3) deductions
tributable to rents and
yalties;
- (4) expenses of outside
lesmen attributable to earning a
lary, commission, or other
mpensation;

(5) depreciation and
pletion deductions allowed life
nants and income beneficiaries
property held in trust;

- (6) exclusion of
allowable sick pay if the sick pay
s included in gross salary;

(7) deductible losses
om sales of capital assets and
her property;

- (8) deductible half of
e excess of net long-term
pital gain over net short-term
pital loss;

(9) excludable portion
qualified dividends (up to \$100
r taxpayer);

- (10) business "net
erating loss" deduction (because
t from amended returns were not
ed, only amounts carried over
om prior years are reflected in
e statistics; carrybacks from
ture years are not);

(11) contributions to a
retirement fund, either a "Keogh
lan" established by self-employed
ersons or an individual retire-
ment account (IRA) established by
employees or self-employed persons;

- (12) exclusion of the
rdinary income portion (in
ontrast to the amount treated as
ong-term capital gains) of the
axable amount of a lump-sum
istribution from a qualified
ension or retirement plan when
uch amounts were taxed separately
rom other sources of income;

(13) deductions for
interest forfeited because of
remature withdrawals from time
avings accounts or deposits.
A deficit adjusted gross
income occurred when the allowable
eductions or losses exceeded
ross income.

Adjusted Gross Income Less Investment Interest

See "Adjusted Gross Income"
and "Investment Interest."

Adjusted Gross Income Plus Tax Preferences

See "Adjusted Gross Income"
and "Tax Preferences."

Adjustments

See "Statutory Adjustments."

Alimony Received

Payments received as alimony
or separate maintenance were
income to the person receiving
them (and a deduction to the
person paying them) if the
payments were:

- (1) required under the
terms of a decree of divorce or
separation or a written instrument
incident to that decree;
- (2) paid in discharge of
a legal obligation based on the
marital relationship;
- (3) paid after the
decree and on a periodic basis.

Alternative Computation of Tax

Income tax before credits was
usually computed by applying to
taxable income graduated rates
ranging from 14 to 70 percent.
However, taxpayers with large
amounts of taxable income which
included long-term capital gains
could profitably elect the alterna-
tive tax computation. The effect
of this election was to limit the
tax rate on the first \$25,000
(\$12,500 for married persons
filing separately) of the taxable
portion of the long-term capital
gain to 50 percent.

In computing the amount of
long-term capital gain includable
in adjusted gross income, the net
short-term loss was combined with
the net long-term gain. Only 50
percent of the resultant long-term
gain was included in adjusted
gross income. If the alternative
tax computation were elected,
generally the first \$25,000
(\$12,500 for married persons
filing separately) of such
included gain was taxed at a rate
of 50 percent (in effect, 25
percent of the total net gain).
The tax on the amount above
\$25,000 (or above \$12,500 for
separate returns) was the excess
of the regular tax on total
taxable income over the regular
tax on total taxable income
reduced by the net long-term
capital gain (reduced by the net
short-term capital loss) in excess
of \$25,000 (or in excess of
\$12,500 for separate returns).

On certain prior-year and
noncalendar year returns included
in the statistics, additional
amounts of capital gain may have

been taxable at the 50 percent
rate. This occurred when the
taxpayer had long-term gains
from certain binding contracts,
distributions and installment
sales agreed to on or before
October 9, 1969.

Since the alternative tax was
computed at no less than 50
percent, the computation was
profitable only to taxpayers whose
taxable income was large enough to
be taxed at rates higher than 50
percent under the regular
computation method. This meant
that taxable income had to exceed
\$26,000 for married taxpayers
filing separately, \$38,000 for
single persons and heads of
households, and \$52,000 for
married persons filing jointly.

Taxpayers with large amounts
of taxable income which included
both earned income (salaries,
wages, and the like) and net
long-term capital gains could
avail themselves of the "maximum
tax" on earned income (limiting
the tax rate on earned income to
50 percent) as well as the
alternative tax on net long-term
capital gains. See "Maximum Tax
on Earned Income."

Balance Due After Remittance

This amount was the difference
between "tax due at time of filing"
and the remittance tendered by the
taxpayer with the return.

Business or Profession Net Profit or Net Loss

This source of income was
reported by individuals who were
sole proprietors of a non-farm
business or self-employed members
of a profession. When there were
two or more sole proprietorships
operated by the same taxpayer(s),
the single amount of profit or
loss included in adjusted gross
income represented the combined
profit and loss from all business
activities. The proprietor was
required to exclude investment
income from business profits and
to include it, instead, with the
various types of investment income
for which separate provision was
made on the individual income tax
return.

Business costs and expenses
were deductible from gross receipts
or gross sales in arriving at net
profit or loss. Compensation of
the proprietor was taxable income
and, therefore, not allowed as a
business deduction in computing
net profit. The deduction of
"net operating losses" from other
years was not considered a busi-
ness expense, but was offset,
instead, against "other income" on
the proprietor's income tax return.

Information on business receipts and expenditures can be found in Statistics of Income--Business Income Tax Returns.

Capital Assets

See "Sales of Capital Assets."

Capital Gain Distributions Reported on Form 1040

These distributions included the following:

(1) Long-term capital gains credited or distributed to individual taxpayers by regulated investment companies (mutual funds). Gains credited but not distributed were reported as income, but the taxpayer was also credited with the amount of tax paid on the gains by the regulated investment company (mutual fund);

(2) Long-term capital gains distributed by real estate investment trusts.

Normally, taxpayers would have entered amounts of these distributions on the supporting schedule used for this type of income (Schedule D, Capital Gains and Losses). However, if the taxpayers did not need Schedule D to report any other gains or losses or to compute the alternative tax, they then entered 50 percent of the capital gain distributions directly on line 29b, page 2 of Form 1040. See also "Sales of Capital Assets."

Capital Gains and Losses

See "Sales of Capital Assets."

Capital Gains Offset

See "Maximum Tax on Earned Income."

Capital Loss Carryover

See "Sales of Capital Assets."

Capital Gains Portion of Lump-sum Distributions

See "Lump-sum Distributions Not Included in Adjusted Gross Income."

Casualty and Theft Losses

Personal casualty and theft losses not compensated for by insurance were deductible from adjusted gross income to the extent that the loss for each casualty or theft exceeded \$100. A casualty was defined as complete or partial destruction of property resulting from an identifiable event of a sudden, unexpected, or unusual nature. This deduction was also tabulated as part of "Total miscellaneous deductions."

Child Care Credit

This was a credit to reduce income tax, introduced for Tax Year 1976, which could be claimed by taxpayers who incurred expenses for the care of dependent children under age 15 (or other dependents or spouses who were disabled) while these taxpayers were working. Qualifying expenses included both those for services performed within the home (such as for baby-sitters, maids, and cooks) and, in the case of children under age 15, services outside the home, such as those performed by day-care centers or nursery schools.

The actual credit equalled 20 percent of the smallest of the three following amounts:

(1) total qualifying expenses, as described above;

(2) the amount of income earned while these expenses were being incurred; for this purpose, "earned income" meant salaries, wages, tips, and other employee compensation plus net earnings from self-employment. In the case of a married couple, neither of whom was disabled, the lower of the two earned incomes had to be used; couples with only one earned income, or who did not file a joint return, did not qualify for the credit;

(3) \$2,000 (\$4,000 if the expenses incurred were for the care of two or more qualifying dependents).

The child care credit replaced the child care deduction, applicable for 1975 and earlier years. The credit was not "refundable" and was limited to income tax before credits minus the general tax credit, credit for the elderly, foreign tax credit, investment credit, work incentive (WIN) credit, political contributions credit, and credit for the purchase of new principal residence.

Contributions

Contributions deductible from adjusted gross income were gifts, in the form of cash or property, to (a) organizations created in the United States or its possessions, or under its laws, and operated for religious, charitable, scientific, literary, or educational purposes exclusively, or for the prevention of cruelty to children or animals, (b) veterans' organizations, and (c) governmental agencies which used the gifts for public purposes. Individuals who were members of a partnership also included their pro rata share of partnership contributions.

In general, a deduction was allowed for all contributions up to 50 percent of adjusted gross income, with the exception of contributions to private non-operating foundations which were subject to a 20 percent limitation. However, contributions of certain capital property which appreciated in value were subject to a 30 percent limitation unless the taxpayer elected to take the unrealized appreciation into account for tax purposes by reducing the contribution deduction by 50 percent of the potential long-term capital gain on a sale of the property. Contributions exceeding the 50 (or 30) percent limitation could be carried over to be deducted in the next 5 years so that, in addition to contributions made in 1976, the statistics also include amounts carried over from 1971-75, that were within the current year's percentage limitations.

Credit for Contributions to Candidates for Public Office

See "Political Contributions."

Credit for the Elderly

For taxpayers under age 65, the computation of this credit against income tax was similar to that for the retirement income credit in effect for 1975 and earlier years. In brief, the base for this computation for 1976 was pensions and annuities received under public retirement systems, limited to \$2,500 for single persons and married persons filing joint returns with only one spouse having qualifying pensions, \$3,750 for couples filing jointly if both had qualifying pensions, and \$1,875 for married persons living apart from their spouses and filing separate returns (the corresponding limits for 1975 were \$1,524; \$3,048; and \$1,524; respectively). The base was further reduced by pensions received under the Social Security or Railroad Retirement Acts, and by the amount of "earned income" (salaries, wages, professional fees, commissions, and other compensation for personal services) in excess of \$1,200. The actual credit equalled 15 percent of the (reduced) base and was limited to income tax before credits minus the general tax credit. For a more complete description of this credit see section 4, Taxpayers Age 65 or Over, Credit for the Elderly.

dit for Federal Tax on
oline, Fuel, and Oil

This was a credit allowed in 1 or in stated amounts by tion 39 of the Internal Revenue e for excise taxes paid on: gasoline used on farms for ming purposes, (2) gasoline d for nonhighway purposes or by al transit systems, (3) ricating oil used for highway purposes, and (4) dified fuels which were either d for certain purposes other n the purpose for which they e sold, or resold during the ble year. These taxes could e applied as a credit to reduce e income tax liability when the urn was filed or refunded ing the taxable year if the dit for any fuel category or lubricating oil in any of the st three quarters of the year at least \$1,000.

dit on 1977 Tax

This credit was part of the mpayment on 1976 tax which payers specifically requested e credited to their estimated : for 1977.

rent Actuarial Value of
uities

This represented the scouted amount of annuity ome the taxpayer could expect e realize from an annuity at the e the return was filed. This unt was supplied by the tax- er's employer on Form 1099R, d reported by the taxpayer on e 6 of Form 4972, Special ear Averaging Method, and was d only for the purpose of puting the tax on the ordinary ome portion of a lump-sum tribution from a qualified irement plan.

pendents with Unearned Income

Prior to the enactment of the venue Act of 1971, the standard uction was available to a tax- yer regardless of the source of ome. The 1971 Act provided at in the case of certain xpayers who were dependents and o did not itemize their deduc- ons the low-income allowance ould not exceed "earned income" uch as wages, salaries, and rofessional fees) and that the ercentage standard deduction ould be computed only with eference to that part of the xpayer's adjusted gross income at was attributable to earned ome. The limitation applied if e taxpayer was the dependent of other taxpayer for the year, ether or not he or she was, in

fact, claimed as a dependent by the other taxpayer.

Dividend Exclusion

A taxpayer could exclude up to \$100 of eligible dividends from adjusted gross income. On joint returns, the maximum exclusion was \$200 if both husband and wife received eligible dividends, each excluding up to \$100 against their respective dividend income. For an explanation of eligible dividends, see "Domestic and Foreign Dividends Received."

Dividends in Adjusted Gross Income

Total domestic and foreign dividends less the dividend exclusion equalled dividends in adjusted gross income.

For a further explanation, see "Domestic and Foreign Dividends Received" and "Dividend Exclusion."

Domestic and Foreign Dividends
Received

Domestic and foreign dividends received included:

(1) dividends eligible for the dividend exclusion (defined above) consisting of dividends from domestic corporations received, directly or indirectly (e.g., as a beneficiary of income from estates or trusts, or as a partner for his or her distributive share of partnership profits); and

(2) dividends not eligible for the dividend exclusion consisting of dividends from foreign corporations, China Trade Act corporations, tax-exempt farmers' cooperatives, real estate investment trusts, and corporations most of whose business was conducted in U.S. possessions.

Domestic and foreign dividends did not include capital gain distributions from regulated investment companies and real estate investment trusts, non-taxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Taxpayers were also instructed to exclude so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions; and patronage dividends declared by farmers' cooperatives and other cooperative organizations.

Earned Income

For the definition of earned income, see the concept in which it is used (e.g., for the definition used to compute the earned income credit, see "Earned Income Credit.")

Earned Income Credit

The Tax Reduction Act of 1975 provided an "earned income credit," available for Tax Year 1975, to low-income workers who maintained a household and had dependent children whom they claimed as exemptions. This credit was based on "earned income," comprised of wages, salaries, and other employee compensation, plus net earnings from self-employment, and was intended to offset the impact of social security taxes on low-income individuals and to encourage them to obtain employment. The Tax Reform Act of 1976 subsequently continued the "earned income credit" for Tax Years 1976 and 1977 and liberalized the requirements for claiming the credit.

The maximum credit remained at 10 percent of the first \$4,000 of earned income, or \$400, and was reduced by an amount equal to 10 percent of the taxpayer's adjusted gross income or earned income, whichever was larger, above \$4,000. Thus, at the \$8,000 adjusted gross income level (or earned income level) the credit was eliminated.

Taxpayers who met the following five conditions were eligible to claim the earned income credit for 1976:

(1) had an adjusted gross income or earned income, whichever was larger, of less than \$8,000,

(2) maintained a household which was the principal place of abode for the taxpayer and at least one child who was either under 19 years of age or was a student, or was disabled,

(3) were not entitled to exclude from gross income any amount of income earned from sources outside the United States or from sources within U.S. possessions,

(4) had a taxable year that represented a full 12 months, and

(5) filed a joint return if married.

The "earned income credit" was unique in that it could result in a refund to the extent it was not used to offset the income tax liability. Thus, even if an individual was not otherwise required to file a return, it was to his or her benefit to do so and to claim the earned income credit. See the text in section 3, Tax Computation and Tax Rates, for a further discussion of, and the data on, the earned income credit.

Earned Net Income

See "Maximum Tax on Earned Income."

Earned Taxable Income

See "Maximum Tax on Earned Income."

Estate or Trust Net Income or Loss

This was the beneficiaries' share of fiduciary income (with the exception of the items described below which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed and amounts credited to beneficiaries' accounts from current-year fiduciary income, whether or not actually received.

Also included was the beneficiaries' share of any "accumulation distribution" made in the current year by the fiduciary of a "complex trust" for income accumulated in prior tax years. Beneficiaries' share of these distributions was reduced by their share of depletion and depreciation deductions before reporting the net amount as part of adjusted gross income.

Taxpayers excluded from estate or trust income their share of dividends and gains or losses from sales of capital assets and other property. Such income (which comprised the largest portion of income from an estate or trust) was included on the tax return on the separate lines provided for these income types and was not identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust which, for its last tax year, (a) still had a net operating loss carryover or a capital loss carryover or (b) had deductions (other than those for exemptions and charitable contributions) in excess of gross income.

Additional information on estate or trust income can be found for selected years in Statistics of Income—Fiduciary Income Tax Returns.

Estimated Tax Payments

These payments, summarized on the individual income tax return, were paid quarterly based on the 1976 Declaration of Estimated Income Tax, Form 1040ES. The amount reported included any credit which was applied against the estimated tax by reason of an overpayment of the 1975 tax liability.

Excess Social Security Taxes Withheld

For 1976, if the total social security (FICA) tax withheld was greater than \$895.05 because an

employee worked for more than one employer, the excess could be taken as a credit toward payment of an employee's income tax. In the case of a joint return, the credit was computed for each taxpayer. For 1975, the maximum amount was \$824.85.

Exemptions

In the computation of taxable income, a \$750 deduction was allowed for each exemption claimed.

An exemption was allowed for each taxpayer shown on a return (on joint returns, husband and wife were each regarded as a taxpayer). If either husband or wife filed a separate return, the spouse's exemption could be claimed on that return only if the other spouse did not file a return, had no gross income, and was not the dependent of another taxpayer. Additional exemptions were allowed for the taxpayer or spouse who indicated either or both of the following conditions: age 65 or over or blind.

Exemptions were also allowed for qualified dependents, other than taxpayer's children, who had gross income less than \$750 and dependent children (regardless of income) who received more than half their support from the taxpayer.

The total number of exemptions shown in this report includes some duplication. This occurred in the case of:

(1) dependents other than children who had gross income less than \$750, but filed a return to obtain a refund of tax withheld on wages.

(2) dependent children with gross income of \$750 or more which included unearned income (dividends, interest, capital gains, and the like) and,

(3) dependent children under 19 years of age or students regardless of age who either (a) were required to file a return because their gross income was \$2,450 or more, or (b) had gross income of less than \$2,450, all of it "earned income," and filed a return only to obtain a refund of tax withheld on wages.

In each of these instances individuals were counted twice, as taxpayers filing their own returns and as dependents on another taxpayer's return.

Expanded Income

This figure was obtained by adding together "adjusted gross income" and "tax preferences," and then subtracting "investment interest." Each of these terms is explained separately in this

section. (For a further explanation of expanded income, see "High-income Returns, Taxable and Nontaxable" in section 1.)

Farm Net Profit or Net Loss

This source was reported by individuals who were sole proprietors of a farm. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all farming activities.

Farm business costs and expenses were deductible from farm gross business receipts in arriving at farm net profit or loss. Excluded from farm net profit or loss were (1) gain from sales of livestock (except poultry) held for breeding purposes, of unharvested crops sold with the land (when the land was held for a period which qualified it for long-term capital gains treatment), and of other farmland, all of which were reported on the separate schedule for sales of property, Form 4797, and, (2) farm rental income based on crops or livestock produced solely by the tenant, without material participation of the landowner (or lessor) in the operation or management of the farm, reported as rental income by the owner on the separate schedule for supplemental income (Schedule E).

Additional information on farm receipts and expenditures can be found in Statistics of Income—Business Income Tax Returns.

Foreign Tax Credit

A credit against income tax was permitted for foreign taxes paid. The credit was for the income and profits taxes paid to foreign countries or U.S. possessions and included the taxpayer's share of such taxes paid through partnerships and fiduciaries.

In general, the tax credit was limited to the same proportion of the income tax before credits as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the amount of foreign tax paid. In addition, the credit was further limited to income tax before credits minus the general tax credit and the credit for the elderly. Amounts in excess of this limitation could be carried back 2 years and the remainder carried forward 5 years for use in computing the credit for these years.

Additional information is available periodically from

emental Report, Statistics of
ne-International Income and
l, Foreign Tax Credit and
gn Source Income Reported on
idual Income Tax Returns.

y Taxable Pensions and
ities

See "Pensions and Annuities."

y Taxable Pensions and
ities Reported on Schedule E

See "Pensions and Annuities."

ral Tax Credit

This credit against income tax available to all taxpayers income tax before credits. qualified the larger of:

(1) the "personal exemption it," equal to \$35 multiplied the number of exemptions, other those for age and blindness;
 (2) the taxable income credit, 1 to 2 percent of taxable me, but never more than \$180 on returns of married persons (separately). The amount of credit was further limited to ome tax before credits" so it could not result in a nd.

s of Households, Returns of

These returns were filed by arried" persons who furnished half the cost of maintaining usehold for the entire year at least one qualifying tive. Unmarried persons, for oses of this classification, defined as single persons, ied persons legally separated, ain married individuals living t but not legally separated, persons married to nonresident ms. "Qualifying" relatives, s as children, parents, hers, and sisters, generally to qualify as the taxpayer's ndents and had to actually e with the taxpayer. There e two exceptions to this rule. nts of the taxpayer had to be ndents, but did not have to e in the same household; while lden of the taxpayer did not e to be dependents, but did e to reside in the same house- d as the taxpayer.

A special tax rate schedule provided for heads of house- ds which gave approximately f the benefit of the joint urn schedule.

de Mortgage Interest

See "Interest Paid."

Income Averaging

The standard income averaging computation permitted a part of an unusually large amount of taxable income for any one year to be taxed at lower rates, thus resulting in a lower amount of tax due than would have resulted if the taxpayers computed their tax using the regular tax computation methods. An eligible individual could choose this computation if the "averageable income" for the year was more than \$3,000.

"Averageable income" was the amount by which "adjusted taxable income" exceeded 120 percent of the average "base period income" (the average of taxable income, with certain other adjustments, for the 4 preceding tax years). Briefly, the income averaging computation operated to tax all averageable income at the same rate which applied to the first one-fifth of such income. "Adjusted taxable income" (taxable income for the computation year), from which the averageable income was derived, covered all income except "excess community property income" and certain amounts received by owner employees (see the instruction for Schedule G in section 8, 1976 Forms and Instructions, for definitions). "Base period income" included taxable income and income earned outside the United States or within U.S. possessions which had been excluded from taxation under sections 911 and 931 of the Internal Revenue Code.

For the "special" income averaging computation, see section 3, Tax Computation and Tax Rates.

Income Earned Abroad

A U.S. citizen who was a bona fide resident of a foreign country was allowed to exclude from U.S. taxation all or a portion of any "earned income" (see definition below) received while living abroad. For the first 3 years of residence abroad, the taxpayer was allowed to exclude a maximum of \$20,000 per year from taxable income. After 3 years the maximum excluded amount was generally increased to \$25,000 per year. Taxpayers who lived in a foreign country for the entire year could use the entire exclusion amount; otherwise, they determined the amount on a prorated basis according to the number of days in their qualifying period (see definition below).

Earned income was defined as wages, salaries, professional fees, and other compensation for personal services actually rendered. It did not include dividends, capital gains, or

interest. Earned income paid to U.S. citizens by the U.S.

Government was not tax-exempt, nor were pensions or annuities tax-exempt if attributable to employer contributions made for services rendered outside the United States.

Tax-exempt income earned abroad was reported on Form 2555, Exemption of Income Earned Abroad, but was not entered on Form 1040 because it was not included in adjusted gross income. Persons with no other income were required to complete just the name, address, social security number, and signature sections of Form 1040. Returns of persons with wholly tax-exempt income were tabulated in the "no adjusted gross income" size class for the statistics.

To qualify for the residence exemption, a person was required to have been a resident of a foreign country for an entire year. If a taxpayer was a resident of the country for only a part of the tax year, the income earned abroad during that year was eligible for exclusion if the taxpayer remained a resident for the next full tax year. If the taxpayer filed a current-year return for the year in which he or she took up residence abroad, all of the income earned during the year was initially subject to tax, and, to take advantage of the exclusion, the taxpayer had to file an amended return after he or she became eligible for the exclusion. As an alternative, the taxpayer could apply for a special extension for filing a return until the residency requirement had been met.

U.S. citizens living abroad who were not bona fide residents of a foreign country could also be eligible for excluding all or a portion of their earned income. However, these persons did not become eligible until they had been present in a foreign country or countries for 17 out of 18 consecutive months. At that point, the same rules applied to them as applied to bona fide residents. For the purpose of this provision, the term "foreign country" meant territory under the sovereignty of a government other than that of the United States.

See section 1, Returns Filed and Sources of Income, for an explanation of the effects on the statistics of the Tax Reduction Act of 1976 and the Tax Reduction and Simplification Act of 1977.

Additional information is available periodically from Supplemental Report, Statistics of
Income-International Income and
Taxes, Foreign Tax Credit and
Foreign Source Income Reported on
Individual Income Tax Returns.

Income Subject to Tax

In general, income subject to tax was the base for the assessment of income tax before credits. For returns with the regular or maximum tax computations, the income subject to tax was "taxable income," that is, adjusted gross income less personal deductions and exemptions. For returns with the alternative tax computation, the income subject to tax was the larger of taxable income or one-half excess net long-term capital gain over net short-term capital loss.

For income averaging returns, income subject to tax was a reduced amount of taxable income especially computed for the statistics by working back from the tax itself. As an example, suppose a taxpayer filing jointly had \$20,000 of taxable income, all of which was eligible for averaging. The income tax before credits computed under income averaging was \$3,100 (see "Income Averaging" above). By consulting the tax rate schedule for joint returns it could be determined that this was the same tax assessable on \$15,360 of taxable income under the regular tax computation method. Therefore, this latter amount (\$15,360) became the amount tabulated as income subject to tax. (See also section 3, Tax Computation and Tax Rates.)

The ordinary income portion of lump-sum distributions from qualified retirement plans (taxed under the special income averaging methods) and tax preference income (taxed under the minimum tax provisions of the law) were not included in income subject to tax because these two types of income were excluded from adjusted gross income and, therefore, taxable income. Also, they were subjected to special types of tax computation regardless of any other income tax paid by the taxpayer. (See also "Type of Tax Computation.")

Income Tax After Credits

Income tax after credits was equal to "income tax before credits" minus the following tax credits: credit for the elderly; investment credit; foreign tax credit; work incentive (WIN) credit; political contributions credit; credit for the purchase of new principal residence; child care credit; general tax credit; and, to the extent that it did not result in a negative amount, i.e., a refund, the earned income credit. The portion of the earned income credit which did not result in a negative amount was tabulated as

"earned income credit used to offset income tax before credits." See also "Total Income Tax" and "Total Tax Liability."

Income Tax Before Credits

Generally, this was the tax liability computed on current year "taxable income" based on:

- (1) the regular tax, including tax from the optional tax tables,
- (2) the alternative tax (from Schedule D),
- (3) the income averaging tax (from Schedule G),
- (4) the maximum tax (from Form 4726).

To income tax before credits, as computed under one of the four methods listed above, certain taxpayers had to add one or more of the following:

- (1) the "special averaging tax," computed by a taxpayer who received a lump-sum distribution from a qualified retirement plan;
- (2) the "multiple recipient special averaging tax," computed by a taxpayer who received a share of a single lump-sum distribution from a qualified retirement plan;
- (3) the tax on accumulation distributions of trusts, computed by a taxpayer who received a distribution in the current year which was based on income accumulated by a trust in prior years;
- (4) the tax from recapture of prior-year credit for purchase of new principal residence, computed by a taxpayer who had claimed the "new house credit" for 1975, but then sold the new house within a 36-month period and failed to replace it with another qualifying new house within an 18-month period.

Since it was possible for a taxpayer to have one or more of these four special taxes, even though he or she had no taxable income for the year, the number of returns with income tax before credits in this report is greater than the number of returns with taxable income.

Income Tax Withheld

Tax withheld represented amounts deducted from salaries, wages, tips, and other forms of remuneration. An employer could use either the "percentage" or "wage bracket" method, both of which were based on graduated withholding rates ranging from 14 to 36 percent, or any of the alternative methods permitted by the Internal Revenue Service in determining the amount to be withheld.

In addition to income tax withheld reported on Form W-2, income tax withheld from pensions and annuities reported on Form

W-2P, Statement for Recipients of Annuities, Pensions, or Retired Pay, was also included in this amount.

Individual Retirement Account Adjustment

For taxable years beginning after December 31, 1974, an employee who was not covered by a qualified private or governmental retirement plan was able to set up an individual retirement account (IRA) (a) at a bank or other qualified financial institution, (b) by investing directly in individual annuity contracts issued by an insurance company, or (c) by investing in special retirement bonds issued by the Federal Government. Contributions to such a plan, which were limited to the lesser of \$1,500 or 15 percent of the individual's "earned income" (wages, salaries, and net earnings from self-employment), could be deducted from the employee's gross income in arriving at adjusted gross income. A taxpayer could start withdrawing funds from this account after reaching age 59-1/2, and had to start doing so after reaching age 70-1/2. Withdrawals prior to reaching age 59-1/2 were subject to a penalty tax equal to 10 percent of the premature distribution. Contributions to the retirement account in excess of the legal limitation for the year (15 percent of earned income; \$1,500 maximum) were subject to an excise tax equal to 6 percent of the excess contribution. These taxes are reflected in "total tax liability".

Interest Paid

Interest paid on personal debts, mortgages, bank loans, and installment purchases of real or personal property was deductible, but interest paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts was not. The amounts deductible as interest expense included "investment interest" (that amount paid or accrued on indebtedness incurred, or continued, to purchase or carry property held for investment), subject to the limitations prescribed in the law. Interest relating to business, royalty, and rental income was deducted directly from these items and was therefore not reflected in the interest paid statistics. For installment purchases, interest paid included amounts stated in the contract, certain unstated amounts of interest as provided in Code section 483, and finance charges.

Interest Received

Interest received was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, and savings accounts. Also included were taxable dividends on deposits or withdrawable accounts in mutual funds, banks, cooperative banks, savings and loan associations, and credit unions. Excluded was the interest on a State or local government obligation. Such interest was tax-exempt and therefore did not have to be reported on the tax return.

Investment Credit

This tax credit was based on a percentage of the "qualified investment" in certain new and used depreciable assets, chiefly machinery and equipment with a useful life of 3 years or more. The applicable percentage for most property acquired and placed in service or constructed during the period January 22, 1975, through December 31, 1976, was 10 percent ("qualified investment") as provided for by the Tax Reduction Act of 1975. Before January 22, 1975, the credit was, in general, 6 percent. The cost of the property determined the taxpayer's credit base, "qualified investment," an amount that took into account the length of the property's intended life and whether the property was new or used.

There were also limitations on the credit itself, for the most part dependent on the presence or absence of income tax (excluding special taxes), reduced by the foreign tax credit and the credit for the elderly before the investment credit could be applied. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward, in general, to be succeeding 7 years, for use in computing the credit for these years. Special rules applied in the case of the carryforward of credit computed under laws in effect prior to 1971.

Investment Interest

This was an amount computed on the statistics on high-income returns as required under the Tax Reform Act of 1976. It was equal to total interest deducted (other than home mortgage interest), limited to investment income interest received, dividends, and capital gains, to the extent included in total income). Thus, investment interest as computed did not equal the investment

interest reported on Form 4952, Investment Interest Expense Deduction, which was defined differently.

In computing investment interest, different amounts of investment income were included under the different income concepts used in this report. Therefore, investment interest had to be limited as follows:

(1) When the income concept tabulated was "adjusted gross income less investment interest," the upper limit was computed by adding:

(a) interest received,
(b) dividends after the exclusion of up to \$100 per taxpayer,

(c) all net short-term capital gains (in the case of taxpayers with short-term gains and long-term losses, the excess of short-term gains over long-term losses), and

(d) one-half of net long-term capital gains (in the case of taxpayers with long-term gains and short-term losses, one-half of net long-term capital gains in excess of any net short-term capital losses), and by subtracting all the net short-term capital losses and one-half of the net long-term capital losses, limited to \$1,000 per tax return.

(2) When data on "expanded income" or "adjusted gross income plus tax preferences" were tabulated, the upper limit was computed by adding:

(a) interest received,
(b) dividends before exclusion of up to \$100 per taxpayer,

(c) all net short-term capital gains, and

(d) all excess net long-term capital gains, and then subtracting all the net short-term capital losses and one-half of the net long-term capital losses, limited to \$1,000 per tax return.

Itemized Deductions

Itemized deductions from adjusted gross income could be claimed for contributions, interest paid, taxes, medical expenses, casualty or theft loss, alimony payments, union dues, and other expenditures for which no specific line or schedule was provided on the return. Such "other" expenditures included educational expenses and certain expenses connected with the taxpayer's employment. See also the explanation of the classification, "Returns with Standard Deduction or with Itemized Deductions."

Joint Returns of Husbands and Wives

These were either returns on which married taxpayers reported their combined income or returns of married taxpayers where only one spouse had income, but exemptions of both were claimed.

Low-income Allowance

The low-income allowance was the minimum standard deduction, designed to aid low-income taxpayers. The Tax Reform Act of 1976 increased the amount of the low-income allowance for all taxpayers. Thus, for 1976, the low-income allowance was \$1,700 for unmarried persons (including heads of households with dependent children), \$2,100 for married persons filing joint returns and surviving spouses, and \$1,050 for married persons filing separate returns. Previously, the low-income allowance was \$1,600 for unmarried persons (including heads of households with dependent children), \$1,900 for married persons filing joint returns and surviving spouses, and \$950 for married persons filing separate returns.

The primary effect of the increase in the low-income allowance for 1976 was to exempt certain individuals with relatively little income from having to file a Federal income tax return.

Lump-Sum Distributions Not Included in Adjusted Gross Income

Special tax treatment was accorded lump-sum distributions made in taxable years beginning after December 31, 1973. These lump-sum distributions were payments made in one tax year to an individual (either an employee or the employee's beneficiary) from qualified employee pension, annuity, profit-sharing, or stock bonus plans representing an employee's entire interest in the plan. The payments must have been made: (1) as a result of the employee's death, (2) after the employee reached age 59-1/2, (3) as a result of the employee's (not including self-employed individuals or owner-employees) separation from employment, or (4) after a self-employed individual or an owner-employee became disabled.

The entire lump-sum distribution was not necessarily subject to taxation. The taxable portion was determined by subtracting from the total (1) any amount contributed to the plan by the employee (less any previous distributions received that were not includable in the employee's

gross income) and (2) net unrealized appreciation of employer securities. (When sold, the employee paid the tax on the unrealized appreciation of employer securities contributed to the plan by the employer.) Thus, the total taxable amount of the distribution consisted of employer contributions and any income earned on the account. An allocation of this taxable portion was then made between long-term capital gain and ordinary income based on the number of the employee's years of service before 1974 and after 1973. In general, the portion of the distribution attributable to active participation in a plan before 1974 qualified as long-term capital gain, while the portion attributable to active participation after 1973 was ordinary income.

The Tax Reform Act of 1976 provided that the recipient of a lump-sum distribution paid after 1975 which included capital gains could elect to treat the entire taxable portion as ordinary income (thereby avoiding the additional tax on tax preferences, or "minimum tax," on long-term capital gains). The ordinary income portion could in turn be taxed one of two ways: it could be included in adjusted gross income and taxed in the same manner as other income; or it could be excluded from adjusted gross income and taxed separately under an elective special 10-year averaging method. See "Special Income Averaging Methods" and the text in section 3, Tax Computation and Tax Rates, for a full discussion of this special tax computation.

Marginal Tax Rates

The marginal tax rate was the highest rate used by a taxpayer in computing tax under a specified tax computation method. For example, if a joint return showed taxable income of \$23,000, the tax rate schedule (reproduced in the income tax return facsimile at the end of this report) indicated tax as \$4,380 on the first \$20,000 plus 32 percent of the excess. The marginal rate in this case is 32 percent, and the income taxed at the marginal rate is \$3,000 (\$23,000 minus \$20,000).

The example assumes that the tax was determined solely on taxable income under the regular computation method. If a taxpayer had income subject to tax at both the regular rates and the special capital gains rates, a marginal rate was determined for each portion of income subject to tax. The marginal rate for income

averaging returns was determined for the statistics by applying the rates from the regular rate schedule to a reduced amount of taxable income (described under "Income Subject to Tax").

See also "Income Subject to Tax," as well as the text and examples in section 3, Tax Computation and Tax Rates.

Maximum and Alternative Tax Computation

See "Maximum Tax on Earned Income."

Maximum and Regular Tax Computation

See "Maximum Tax on Earned Income."

Maximum Tax on Earned Income

Income tax before credits was usually computed by applying to taxable income graduated tax rates ranging from 14 to 70 percent. However, taxpayers with large amounts of "earned income" could elect to limit the top tax rate on such income to a maximum of 50 percent. This was done by splitting taxable income into "earned taxable income" and "other taxable income." To earned taxable income the regular rates starting with 14 percent were applied, but to amounts which would have been subject to rates higher than 50 percent, the maximum tax rate of 50 percent was applied instead. Other taxable income was taxed at regular rates higher than 50 percent, except for any portion subject to capital gains rates under the alternative tax computation.

"Earned income" was gross income from salaries, wages, professional fees, and compensation for personal services. If the taxpayer engaged in a trade or business where both services and capital were material income-producing factors, up to 30 percent of net profit was considered earned income. Net proceeds from the sales of property created by the taxpayer were also considered earned income. "Earned net income" was earned income as here defined less allowable deductions and expenses. Earned net income was used to determine "earned taxable income." Taxable income was multiplied by the ratio of earned net income to adjusted gross income. The result (limited to the amount of taxable income) was subject to two further reductions.

The first reduction was the "tax preference offset," which was the greater of "tax preferences after exclusion" (used in the computation of "minimum tax") for

1976 or the average of this amount for 1972-76. The second reduction applied to those taxpayers who had capital gains and were eligible for the special tax treatment afforded by the alternative tax computation method. Since the capital gains had already received special tax treatment under the alternative tax method, the amount of income subject to maximum tax treatment (i.e., earned taxable income) had to be limited to taxable income less one-half of the net long-term capital gain in excess of net short-term capital loss. This is tabulated in the statistics as the "capital gains offset." Earned taxable income, then, was the result of applying an earnings ratio to taxable income and then subtracting from that result those items which had already received special tax treatment, namely tax preferences after exclusion and one-half of the amount by which net long-term capital gains exceeded net short-term capital losses.

The part of taxable income which was not earned taxable income was "other taxable income." Other taxable income, in turn, consisted of the tax preference offset, the capital gains offset, as well as "unearned taxable income," a residual amount.

Income tax before credits on returns with the maximum tax on earned income was the sum of the tax on earned taxable income, computed as described in the first paragraph, plus the tax on "other taxable income," defined above. Except for taxpayers using the capital gains rates of the alternative tax computation, the tax on "other taxable income" was the regular tax on taxable income less the regular tax on earned taxable income. For taxpayers electing the alternative tax computation, the tax on "other taxable income" was the alternative tax on capital gains plus the regular tax on taxable income less the regular tax on the sum of earned taxable income and taxable income from long-term capital gains.

The maximum tax computation was not available to married persons filing separate returns or to taxpayers electing income averaging. See also "Alternative Computation of Tax" and the text in section 3, Tax Computation and Tax Rates.

Medical and Dental Expenses

In general, medical and dental expenses could be claimed as itemized deductions to the extent that they exceeded 3 percent of adjusted gross income. Expenditures considered for this deduc-

were the actual amounts paid during the tax year for health insurance of the taxpayer, spouse, dependents, and any other person, except for the fact that he she had \$750 or more of gross income or filed a joint return with his or her spouse, could be claimed as a dependent. Amounts paid for drugs and medicines were included in medical expenses only to the extent that they exceeded 1 percent of adjusted gross income. Insurance payment, received on account of medical expenses incurred, reduced the cost which would be considered as medical expenses actually paid by the taxpayer. However, one-half of the cost of medical insurance up to \$150 was fully deductible as a medical expense without regard to the 3 percent limitation, while the remaining one-half of the cost was any excess over \$150 was subject to the 3 percent limitation.

Cellaneous Itemized Deductions

Included in the statistics are all specified nonbusiness deductions from adjusted gross income for which separate categories were not provided on the return form plus personal casualty theft losses.

On the return form, cellaneous deductions included expenses incurred in the collection of income; or for the management, preservation, or maintenance of property held for the production of income subject to tax; gambling losses not in excess of winnings reported in income; amortization of bond premium; expenses connected with taxpayer's employment, for example, dues to professional societies, cost of tools and supplies for the job, and fees to employment agencies; fees paid for the preparation of a tax return; allowable expenses of an employee in connection with the employer's business; and up to \$200 (\$200 for a joint return) of contributions to candidates for public office.

Casualty and theft losses, when shown as a separate category on the return form, were classified as "total miscellaneous deductions" in the statistics. See "Casualty and Theft Losses."

Operating Loss Credit

See "Additional Tax for Tax Preferences" in section 3, Tax Computation and Tax Rates.

Operating Loss Eligible for Carryover

See "Additional Tax for Tax Preferences" in section 3, Tax Computation and Tax Rates.

One-half Excess Long-term Gain

See "Alternative Computation of Tax."

Other Income (Net)

Included here were such items as prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts, insurance received as reimbursement for medical expenses taken in a previous year, and any other income subject to tax for which there was no specific line provided on the return form. Taxpayers were required to apply any deduction for business net operating losses against "other income."

Other Tax Credits

"Other tax credits" included, in general, only those statutory tax credits which were used to offset total income tax and could not be identified as credit for the elderly, child care, investment, work incentive (WIN), foreign tax, or contributions to candidates credits. In previous years, the "throwback tax credit" was also included; for 1976, it was treated as part of "Other Taxpayments." (See also "Other Taxpayments.")

Other Taxpayments

"Other taxpayments" included the credit from a regulated investment company for tax it paid on undistributed capital gain dividends, the "throwback tax credit" allowed trust beneficiaries for certain taxes previously paid by the trust, and any other unidentified amounts that could not be allocated to "excess social security taxes withheld," or "credit for tax on gasoline, fuel, and oil." "Other tax credits," to the extent that they were in excess of total tax and were refundable, were also tabulated as "other taxpayments."

Other Taxable Income

See "Maximum Tax on Earned Income."

Overpayment

An overpayment of tax occurred when the "taxpayments" (defined below) exceeded "total tax liability" (also defined below). Overpayments could be refunded; or, at the taxpayer's election, taken as a credit on the subsequent year's estimated tax; or taken partly as a refund and partly as a credit against estimated tax.

Partnership Net Profit or Net Loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or unincorporated association. The taxpayer's profit or loss shown was the share only of the ordinary income or loss of the enterprise together with payment made to the taxpayer for the use of capital or as a salary. Beginning with 1976, the "at risk" limitation was introduced on partner's deductible losses that were attributable to certain partnership "tax shelter" activities to which a partner contributed cash or property. In general, losses were allowed only to the extent of the aggregate amount the partner had "at risk" in the activity at the close of the year. (The amount "at risk" was the partner's cash or property investment or amounts borrowed for which the partner was personally liable or which was secured by property other than the amount the partner had invested.) The amount "at risk" was reduced by the losses deducted; however, a loss in excess of the "at risk" amount could be carried over for possible use in the following year. Also beginning with 1976, the statistics reflect the more limited deduction for the additional first-year depreciation. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income, whether actually received or not, was the net result of all shares.

Partnership net profit or net loss, as shown in this report, did not include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, interest on tax-free covenant bonds, and shares of specially allocated income or loss, even when these amounts were received through a partnership. Such income was included on the tax return on the separate lines provided for these income types. Deductions for which there were separate lines on the return were similarly excluded from partnership net profit or net loss.

Additional information for partnerships can be found in Statistics of Income--Business Income Tax Returns.

Payment with Request for Extension of Filing Time

This payment was made when the taxpayer filed Form 4868, Application for Automatic Extension of Time to File U.S. Individual Tax Return, and gained a 2-month extension of time to file the Form 1040. The application operated to

extend the time to file. It did not extend the time for payment of expected tax since full payment of any tax due had to be made with the application for extension. When the taxpayer filed the return, he or she entered the amount paid with Form 4868 on Form 1040 to determine any tax still due or any amount of overpayment of tax.

Pensions and Annuities

Generally, pensions represented periodic income received after retirement and made in consideration of past services with an employer, while annuities were income payable at stated intervals in consideration of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory pension was one paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on line 32b, "Fully taxable pensions and annuities," of Form 1040 rather than on Schedule E, Supplemental Income Schedule, which was used to report amounts received from a contributory pension.

For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution. (In the case of a survivor-beneficiary of a deceased employee, a "death benefit exclusion" of up to \$5,000 could be excluded, in addition to the deceased employee's contribution.) The entire amount of pension received for the year was reported on the supplemental income schedule (Schedule E, Form 1040), with the taxable portion shown separately and carried forward to line 32a of Form 1040, and included under the heading "Pensions, annuities, rents, royalties, partnerships, estates and trusts, etc." When it was possible for the retired employee or a survivor to recover

the employee's contributions within 3 years by the annuity payments received, the payments were nontaxable until recovered, after which time the pension or annuity was fully taxable. This was the "three-year rule" computation method. If this method was inapplicable, the taxpayer's yearly receipts were prorated into taxable and nontaxable portions based on life expectancy at the time that the pension or annuity started (or "term certain," if the annuity was not payable for life).

Receipts from individually purchased annuities were usually prorated into taxable and nontaxable portions, since the taxpayer could expect to receive more than the cost, but not within 3 years.

In certain circumstances, an employee (or the employee's beneficiary) could receive a lump-sum payment from a pension or annuity plan. Determination of any taxable portion of the lump-sum payment and its tax treatment are discussed in this section under "Lump-Sum Distributions Not Included in Adjusted Gross Income" and "Special Income Averaging Methods."

See also the text in section 1, Returns Filed and Sources of Income for an explanation of the limitation of the data on "nontaxable pensions and annuities."

Percentage Standard Deduction

See "Standard Deduction."

Personal Exemption Credit

See "General Tax Credit."

Political Contributions

An individual taxpayer was allowed to elect either a credit or an itemized deduction for political contributions paid during the tax year. This political contribution could be to a candidate or candidates for election to a Federal, State, or local office, in a primary, general, or special election, or it could be to a political campaign committee. The credit against income tax was permitted for 50 percent of the political contributions made, up to \$50 on a joint return or \$25 on a return of a married person filing separately or on the return of a single person. In lieu of the credit, an individual could deduct from adjusted gross income political contributions made, up to \$200 on a joint return or \$100 on a return of a married person filing separately or on the return of a single person.

Availability of the credit allowed taxpayers claiming the standard deduction to reduce the tax liability by all or a part of their political contributions. Taxpayers who itemized their deductions, however, found that the deduction was more advantageous if their marginal tax rate exceeded 25 percent. (See "Marginal Tax Rates," discussed in this section.)

Premature Distributions from an Individual Retirement Account (IRA)

See section 3, Tax Computations and Tax Rates.

Premature Distributions from a Self-employed Retirement Plan

See section 3, Tax Computations and Tax Rates.

Presidential Election Campaign Fund Checkoff

Taxpayers could elect to designate \$1 (\$2 on a joint return, if both the taxpayer and spouse so elected) of their 1976 tax liability to be applied to the Presidential Election Campaign Fund. This designation could be made by checking the appropriate box on line 8 of Form 1040 or Short Form 1040A. The election did not affect the size of the taxpayer's tax liability for the year.

Purchase of New Residence Credit

As a stimulus to new housing, the Tax Reduction Act of 1975 allowed a credit against tax for portion of the "purchase price" paid by a taxpayer for a new principal residence. This credit applied to housing constructed or under construction before March 26, 1975. The amount of the credit was equal to 5 percent of the purchase price, limited to \$2,000 for all returns except those of married persons filing separately; for the latter, the limit was \$1,000. The credit could be further limited, since it could not exceed the tax for the year reduced by the general tax credit, foreign tax credit, credit for the elderly, investment credit, work incentive (WIN) credit and political contribution credit.

In order to qualify for the credit, the residence purchased had to be the principal residence of the taxpayer and its original use had to commence with the taxpayer. In addition to the date-of-construction requirement, the property had to have been acquired and occupied by the taxpayer after March 12, 1975,

before January 1, 1977. The purchase price" was the adjusted price. Thus, when the new residence was a replacement residence, the cost of the new residence had to be reduced by the amount recognized on the sale of the previous residence. Finally, the taxpayer was required to attach to his or her return a certification by the seller that the purchase price paid was the best price at which the new residence was offered for sale after February 28, 1975.

und

A refund of tax included all payments not applied by the taxpayer as a credit to the next year's estimated tax. See "Refund Payment."

ular Tax Computation

Typically, the taxpayer, in determining "income tax before credits," first computed taxable income. Depending on marital status, the taxpayer then applied one of four tax rate schedules to compute the tax. In some instances the taxpayer used an equivalent tax table or tested the Internal Revenue Service to compute the tax. Payments of such taxpayers are also classified under the regular tax computation method.

Net Income or Loss

Rent net income or loss substituted a part of adjusted gross income and was determined by netting from gross rents amounts for depreciation, repairs, maintenance, interest, taxes, commissions, advertising, fuel, insurance, auditor services, and any other allowable expenses related to the net property.

Net Income or Loss

Net royalties consisted of gross royalties less deductions for depletion, depreciation, license rent, legal fees, clerical pay, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; and revenue from patents; copyrights on literary works; trademarks; formulae; and so on. Certain royalties received under a lease agreement on timber, oil, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231, and as a result of separate computation required that section are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets."

Salaries and Wages (Gross)

Salaries and wages as reported on the tax return were amounts of compensation for personal services prior to statutory adjustments which reduced the gross amount by the sick pay exclusion and certain expenses connected with employment. Also included were commissions; bonuses; tips; fees; excess reimbursement over employee business expenses; and the value of nonmonetary payments for services, e.g., merchandise, accommodations, or property. Identifiable amounts for any of these categories which may have been reported by taxpayers in "other sources" of income were treated as salaries and wages for the statistics. Excluded were portions of salaries and wages earned abroad which were tax-exempt under special provisions of the law.

Sales of Capital Assets

In general, capital assets for tax purposes meant property regarded or treated as an investment, such as stocks, bonds, and nonbusiness real estate including a personal residence. Thus, property held for sale during the ordinary course of business operations and depreciable and real property held in connection with a business were among the property types not covered by the tax definition of capital assets.

If capital assets were held for more than 6 months prior to their sale, only half of this "long-term" gain was taxable and in many instances, at a rate lower than otherwise (see "Alternative Computation of Tax"). If the sale resulted in a loss, regardless of how long the asset was held, the loss could be completely offset against capital gains and to a limited extent, against ordinary income. However, capital losses from sales of property held for personal use were not deductible.

In addition, net gains from dispositions of some of the property types excluded from the tax definition of capital gains could receive long-term capital gains treatment under special conditions set forth in the Code, while net gains from some of the property types included under the definition could be denied capital gains treatment under other Code sections. The latter are referred to under the heading "Sales of Property Other Than Capital Assets, Net Gain or Loss."

Property used in trade or business, excluded from the tax definition of capital assets, received special treatment under Code section 1231. Examples of

such property were depreciable and real assets, most types of livestock if held for breeding purposes, the value of unharvested crops sold with the land they grew on, as well as certain mineral rights. Gains and losses from sales or other dispositions under section 1231 had to be aggregated first. If the overall result was a net gain, it was included in the computation of net long-term capital gain or loss. If the overall result was a net loss, it was included in the computation of net gain or loss from sales of property other than capital assets. Thus, a net gain under section 1231 could receive the more beneficial treatment of a long-term capital gain taxable under the alternative computation of tax, while a net loss under section 1231 received the more beneficial treatment as an ordinary loss which could be fully offset against ordinary income as well as against capital gains. Included in the computation under section 1231 was the result of an additional special computation to determine net gain or loss from certain "involuntary conversions" (principally from casualty or theft) of business assets and also of capital assets.

The amount of gain eligible for capital gains treatment under section 1231 was reduced in the case of certain depreciable and real property by sections 1245, 1250, 1251, 1252, and 1254 and, in the case of certain mining property, by section 617. Code sections 1245 and 1250 limited the eligible gain in the case of certain depreciable and real property based on adjustments for any accelerated depreciation claimed since 1962, 1964, or 1975, the date depending on the category of property involved. To the extent of such depreciation, the gain was ordinary income. Code sections 1251 and 1252 further limited the eligible gain generally on these same property types if they were used in the business of farming, while Code section 1254 treated the gain from dispositions of oil or gas property, for the most part, as ordinary income. Code section 617 limited eligible gain on depletable mining property, after taking account of certain exploration and development expenditures as gain from ordinary income, to the extent of these expenditures. None of these Code provisions had any effect on the treatment under section 1231 of losses resulting from the disposition of such property.

The individual in reporting his or her gains and losses from property used in trade or business and from involuntary conversions

also included distributive shares received as a partner in a partnership.

Net short-term gain or loss--Gains and losses from sales or exchanges of capital assets held for 6 months or less were considered to be short-term. To obtain the net short-term gain or loss, gains and losses from current-year transactions were combined with any short-term capital loss carryover and any net short-term gain or loss received from partnerships or fiduciaries.

Net long-term gain or loss--Gains and losses from sales or exchanges of capital assets (or property treated as capital assets) held more than 6 months were considered to be long-term, and therefore, eligible for special beneficial tax treatment (see "Net gain" below and "Alternative Computation of Tax"). To obtain the net long-term gain or loss, gains and losses from current-year transactions were combined with:

(1) any net long-term gain or loss received from partnerships or fiduciaries,

(2) any capital gain distributions of regulated investment companies (mutual funds) and real estate investment trusts,

(3) net long-term gains included in the profits of Small Business Corporations electing to be taxed through shareholders (reduced by the special tax computed at the company level), and

(4) any long-term capital loss carryover from recent years prior to 1976.

Short-term capital loss

carryover--This carryover represented that portion of any net short-term capital loss incurred, but not deducted, in a previous taxable year. Also, the loss carryover could offset dollar for dollar all current-year short-term capital gains and up to \$1,000 of any other income.

Long-term capital loss

carryover--This carryover was the unused portion of net long-term loss which exceeded the loss year's net short-term capital gain or the \$1,000 maximum deduction for net capital loss. If both a net short-term loss and net long-term loss were incurred, the net short-term loss was offset first.

Net capital gain--In computing the gain in adjusted gross income, the net short-term gain or loss was combined with the net long-term gain or loss. The amount of net capital gain in adjusted gross income conformed to one of several conditions, namely, (a) on returns with a net long-term gain, the amount included in adjusted gross income was 50 percent of the

excess net long-term gain over net short-term loss; (b) on returns with only a net long-term gain, 50 percent of the net gain, (c) on returns with both net short- and long-term gain, the entire amount of net short-term gain combined with 50 percent of the net long-term gain, (d) on returns with only a net short-term gain, the entire net gain, and (e) on other returns, the entire excess net short-term gain over net long-term loss.

Net capital gain included capital gain distributions received by taxpayers which would normally have been entered in Schedule D, Capital Gains and Losses. However, if taxpayers did not need Schedule D to report any other gains or losses or to compute the alternative tax, they did not file that schedule but entered 50 percent of the capital gain distributions directly onto Form 1040, on line 30B. The statistics include a separate tabulation of the capital gain distributions not reported on Schedule D.

Net capital loss--In computing net loss in adjusted gross income the net short-term gain or loss was merged with the net long-term gain or loss, and the excess loss was allowed to the extent of the smallest of (1) the short-term loss in excess of any long-term gain plus one-half of the long-term loss in excess of any short-term gain, (2) taxable income computed without regard to the capital loss or personal exemptions, or (3) \$1,000 (\$500 for married taxpayers filing separately).

Additional information on sales of capital assets is available periodically from the Supplemental Report, Statistics of Income--Sales of Capital Assets Reported on Individual Income Tax Returns.

Sales of Property Other Than Capital Assets, Net Gain or Loss

In general, property other than capital assets related to property of a business nature in contrast to personal investments which were capital assets.

Specifically included were sales of (1) certain depreciable, depletable, and real business property (see below); (2) accounts and notes receivable acquired in the ordinary course of business for services rendered or from sale of property includable in inventory or ordinarily held for sale; and (3) certain copyrights, literary, musical, or artistic compositions or similar properties. Also included were (4) any share of gain or loss

received through partnerships and fiduciaries (in contrast to capital gain or loss, gain or loss from these transactions was included in its entirety in computing adjusted gross income); (5) losses on sales of small business investment company stock (considered as ordinary losses rather than capital losses; gains were treated as capital gains, however); (6) losses on small business stock if the owners were the original holders (however, such losses were limited to \$50,000, or \$25,000 for married persons filing separate returns; gains were treated as capital gains); and (7) amounts resulting from certain "involuntary conversions" including net losses from casualty and theft (see also "Sales of Capital Assets" above).

As explained under the definition of "Sales of Capital Assets," a net gain from dispositions of (or certain transactions involving) specified types of business property that were excluded from the tax definition of capital assets could receive capital gains treatment under section 1231. Gains and losses from these dispositions or transactions first had to be aggregated. If the overall result was a net gain, it was included in the computation of net long-term capital gain. If the overall result was a net loss, it was included in the computation of net gain or loss from sales of property other than capital assets. The gains and losses resulting from involuntary conversions were especially treated in this computation.

The amount of gains (though not losses) on dispositions of property includable in the computation of net gain or loss under section 1231 was limited as a result of code sections 1245, 1250, 1251, 1252, 1254, and 617. To the extent that the amount eligible for capital gains treatment was thereby reduced, the amount included in the statistics for net gain or loss of sales of property other than capital assets was increased.

Self-Employment Tax

This tax, levied under the social security system, was reported by each individual who had self-employment earnings of at least \$400 derived from a sole proprietorship or from any share of partnership profits. Citizens employed by foreign governments or international organizations were subject to self-employment tax on salaries. Certain types of income and deductions such as investment income, capital gains and losses, deductions for net operating

es, and casualty and theft es were not allowed in coming self-employment earnings. The maximum amount subject to employment tax for 1976 was \$300, reduced by any wages on which social security tax had been held by any employer. The minimum self-employment tax payable \$1,208.70, based on the 7.9 percent rate in effect for that year. For 1975, the rate was the same, although the maximum amount of earnings subject to the tax was \$100 and the maximum tax was \$13.90.

Rate Returns of Husbands and Wives

Generally, these were returns arranged persons, each of whom had a return independent of his or her spouse and reported only his or her own income, exemptions, and tax. Also included were returns of married persons where one spouse had income, but the other used this classification, and also returns with unity property income divided between husband and wife. If the husband (or wife) filed a separate return, the wife's (and his) exemption could be claimed on that return, but only if the other spouse did not file a return, had no gross income, and was not the dependent of another taxpayer.

Pay Exclusion

An employee was allowed to deduct up to \$100 per week from his or her wages received under an employer-provided wage continuation plan for periods of absence due to injury or sickness subject to limitations prescribed by law. Also, the text in Section 1, "Exclusions," and Sources of Information, for an explanation of the provisions of the data on the pay exclusion."

Le Persons, Returns of

These were returns of (a) married persons who did not file as head of household or surviving spouse, or (b) certain individuals living apart from their spouses who maintained separate households, independently of the spouse, that was the home of the individual's child or stepchild more than 6 but less than 12 months of the year.

Business Corporation Net Income or Loss

Net income of a qualified corporation (as defined in section 1371 of the Internal Revenue Code), whether or not distributed,

was taxed directly through each stockholder. Net losses were allocated to each stockholder to be offset against income from other sources.

Small Business Corporation income shown in this report was the amount taxable to stockholders as ordinary income. Net long-term capital gain, reduced by the special tax imposed at the corporate level, retained its character in the hands of the stockholders and is included in the statistics for net gain or loss from sales of capital assets. Undistributed income earned in previous years was taxable to stockholders in the year it was earned and could be distributed during the current year without any further tax.

Information on Small Business Corporations can be found in "Statistics of Income--Corporation Income Tax Returns."

Social Security Taxes on Tip Income

This amount is comprised of social security tax on unreported tip income and uncollected employee social security tax on tips.

Cash tips amounting to \$20 or more that the taxpayer received in a month while working for any one employer were subject to withholding of income tax and social security tax. Cash tips counted toward social security benefits and an employee was required to report these tips to the employer and the employer then withheld the social security tax. However, if the employer was unable to withhold the amount of social security tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the taxpayer was required to report the uncollected tax and pay it with the Form 1040.

If the employee did not report the tips to the employer, the employee was required to compute the social security tax on unreported tips on Form 4137 and attach it to Form 1040.

Special Income Averaging Methods

Employees, self-employed individuals, or their beneficiaries, who received lump-sum distributions from qualified pension or retirement plans (described under separate heading) could elect to have this income taxed under a special 10-year averaging method under provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Generally, the income eligible for taxation under this method was that part of the distribution which represented employer contributions to the plan after 1973, considered to be "ordinary income." Employer

contributions made before 1974 could be given long-term capital gain or ordinary income treatment, while the employee's contributions were not taxable at all.

The taxpayer included the capital gain portion of the distribution in adjusted gross income along with any other capital gains. However, if the taxpayer elected to use the special averaging provisions, then the taxpayer excluded the ordinary income portion of the distribution from adjusted gross income and computed a tax on it separately. If the election were not made, the ordinary income portion was treated as "other" income on the return, was included in adjusted gross income, and was taxed as part of the taxpayer's "taxable income."

Generally, the special income averaging tax computation involved three steps:

- (1) the taxpayer determined the taxable portion of the distribution by allocating the full amount of the distribution between capital gain and ordinary income and then subtracting certain allowances and exclusions;
- (2) using the tax rate schedule for single persons, the taxpayer computed a tax on one-tenth of the amount in step (1) and multiplied that result by 10; and
- (3) finally the taxpayer multiplied the amount in step (2) by the number of calendar years of service under the plan after 1973 and divided this by the total number of calendar years of service.

However, those taxpayers who had received lump-sum distributions in 1974 or 1975, as well as in 1976, used the combined prior-year and current-year taxable portions in step (1) above, and then subtracted the tax they had previously paid on the prior distribution to determine the tax due for 1976.

This, then, represented the tax on the ordinary income portion of a lump-sum distribution. The tax was added to any other tax computed on regular "taxable income" and thus became a part of "income tax before credits." The use of the special averaging tax on the ordinary income portion of a lump-sum distribution did not prevent the taxpayer from using any other type of tax computation method (e.g., regular income averaging) on any other taxable income. See also the text in section 3, Tax Computation and Tax Rates.

Special Tax Computations

See "Income Tax Before Credits."

Standard Deduction

A taxpayer was allowed a standard deduction in lieu of itemizing personal expenses. For 1976, the standard deduction for unmarried persons (including heads of households with dependent children) was 16 percent of adjusted gross income, but never more than \$2,400 or less than \$1,700. For married persons, the deduction was again 16 percent of adjusted gross income; however, for those filing separately, the limits were set at \$1,400 and \$1,050. For married persons filing jointly, as well as certain surviving spouses, the limits were \$2,800 and \$2,100. These limits for joint and surviving spouse returns were \$200 higher than those in effect for 1975; for all other returns, the limits were \$100 higher.

State Income Tax Refunds

These represented that part of a refund of State income tax attributable to itemized deductions taken in a prior year that resulted in a Federal tax benefit. Taxpayers were instructed not to net the refundable amount against the current year's itemized deduction for State and local income tax.

Statutory Adjustments

These were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Statutory adjustments were comprised of sick pay exclusion; moving expense deduction; employee business expense deduction; self-employed retirement deduction; forfeited interest penalty; and payments to an individual retirement account (IRA).

Surviving Spouses, Returns of

These returns were filed by widows or widowers whose spouse had died during either of the 2 preceding years, who had not remarried, and who had maintained a home which was the principal abode of a child or step-child for whom the taxpayer was entitled to an exemption.

Surviving spouse taxpayers could use the joint return tax rates for the 2 taxable years following the year of death of the spouse; however, the deceased spouse could not be claimed as an exemption, except for the year of death.

Tax Credits

Included here were the following credits applied against income tax:

- (1) Credit for the elderly.
- (2) Investment credit.
- (3) Foreign tax credit.
- (4) Contributions to candidates credit.
- (5) Work Incentive (WIN) credit.
- (6) General tax credit.
- (7) New principal residence credit.
- (8) "Other" tax credits.

In addition, for purposes of this report, the amount of earned income credit used to offset income tax before credits was included in this amount.

Each of the above is described under separate heading.

Tax Due at Time of Filing

"Tax due" was reported on returns where the tax withheld, the payment with request for extension of filing time, and the payment on declarations of estimated tax, together with other reported prepayment credits, were insufficient to cover the total of income tax after credits, self-employment tax, tax from recomputing prior-year investment or work incentive (WIN) credits, additional tax for tax preferences, social security tax on tip income, taxes from excess contributions to and premature distributions from individual retirement accounts (IRA's), and "other taxes". Each is described under separate heading.

Tax From Recomputing Prior-Year Investment Credit

The investment credit provisions of the law included a "recapture rule" which required taxpayers to pay back all or a portion of any investment credit taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for credit was disposed of before the end of its intended useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life.

Tax credits could not be applied against this additional tax.

Tax on Excess Contributions to an Individual Retirement Account (IRA)

This was a 6 percent excise tax on contributions to an individual retirement account (IRA) in excess of the lesser of

15 percent of earned income (wages, salaries, tips, professional fees, and other amounts received for personal services including net earnings from self-employment) or \$1,500.

Taxes Paid Deduction

Taxes allowed as a deduction from adjusted gross income included personal property taxes, State and local income taxes, certain State and local retail sales taxes, State gasoline taxes, taxes paid to foreign countries or U.S. possessions unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes and State and local taxes on cigarettes, tobacco, and alcoholic beverages were not deductible, nor were State and local fees for vehicle license plates (unless the fees were based on the value of the vehicle) or driver's licenses.

Taxes paid on business property were deducted separately in schedules for business, rent, and royalty income, and are therefore excluded from the tax deduction statistics.

Taxpayments

These payments were, in effect, made before the return was filed and were applied against tax liability to determine the amount payable at the time of filing. They included the following:

- (1) Income tax withheld,
- (2) Excess social security taxes withheld,
- (3) Credit for tax on certain gasoline, fuel, and oil,
- (4) Other tax payments,
- (5) Payments on 1976 declaration of estimated tax,
- (6) Payment with request for extension of filing time, and
- (7) For Tax Year 1976,

the "refundable portion" of the earned income credit. (See also "Earned Income Credit" in section 3, Tax Computation and Tax Rates.) Taxpayments in excess of total tax were refundable.

Each of the above is described under separate heading.

Tax Paid with Return

See "Balance Due After Remittance."

Tax Preference Offset

See "Maximum Tax on Earned Income."

Preferences Excluded from Adjusted Gross Income

The Tax Reform Act of 1976 required that data be published, to the extent possible from tax returns, on economic income exempted from taxation under provisions of the Internal Revenue Code. Its major components were:

- (1) dividend exclusion (up to \$100 per taxpayer receiving qualified dividends),
- (2) capital gains exclusion (one-half the excess of net long-term capital gains over net short-term capital losses),
- (3) any other tax preferences reported on Form 4625, except that the "itemized deduction preference" was not included under this income concept. The limitation of this concept is discussed in greater detail under "High-Income Returns, Taxable and Nontaxable" in section 1, Returns and Sources of Income.

Preferences

The following income and deduction items, which were given special treatment in the computation of taxable income, were considered tax preferences subject to an additional tax (the so-called "minimum tax"):

- (1) Accelerated depreciation on (a) low-income rental property; (b) other real property defined in Code section 1250; (c) leased personal property defined by section 1245. The basis of accelerated depreciation is the amount computed under the straight-line method was considered a tax preference.

- (2) Amortization of (a) intangible pollution control facilities; (b) railroad rolling stock; (c) on-the-job training facilities; (d) child care facilities. The excess of these capital rapid write-offs, over the otherwise would have been a depreciation deduction, was considered a tax preference.

- (3) Stock options. Upon exercising a stock option, an employee did not actually receive income when the fair market value of the stock was greater than the option price. This price difference was, however, treated as a tax preference in the year the option was exercised.

- (4) Bad debt reserves. Financial institutions were allowed deductions toward a reserve for bad debts under prescribed rules. When these deductions exceeded the amount required by actual experience, the excess was considered a tax preference.

- (5) Depletion. The excess depletion over the adjusted

basis of property (reduced by depletion taken in prior years) was a tax preference. Thus, when the taxpayer had written off the investment, a tax preference was realized.

- (6) Capital gains. One-half of the excess of net long-term gain over net short-term loss was excluded from income in computing the regular income tax. The excluded half was treated as a tax preference.

- (7) Intangible drilling expenses. Intangible drilling expenses incurred by operators of oil and gas wells were chargeable, at the operator's option, either to capital or to current expenses. However, beginning with Tax Year 1976, to the extent that any amount deducted as a current expense exceeded the amount that could have been charged to capital and deducted over the applicable number of years, it had to be reported as a tax preference.

- (8) Itemized deductions tax preference. This new tax preference item for 1976 was the excess of "adjusted itemized deductions" over 60 percent of adjusted gross income. "Adjusted itemized deductions" was defined as all itemized deductions except those for medical and dental expenses and those for casualty and theft losses. (If adjusted itemized deductions exceeded 100 percent of adjusted gross income, the excess over 100 percent was not included as a tax preference, since it had no tax consequence.)

The above items were considered tax preferences, whether incurred directly, by individual taxpayers, or distributed or allocated to them as owners, beneficiaries, or shareholders of partnerships, estates and trusts. Small Business Corporations electing to be taxed through their stockholders, and regulated investment companies. For a discussion of the "non-benefit" deduction which could reduce total tax preferences, see section 3, Tax Computation and Tax Rates.

Tax Savings From Special Tax Computations

In this report, the amount of tax savings is the difference between the tax resulting from using the provisions of one of the special tax computations (e.g., alternative tax, maximum tax, tax from income averaging, and tax from special income averaging) and the amount of regular tax that would result from not using these provisions. See also section 3, Tax Computation and Tax Rates.

Taxable Income

Taxable income was the amount to which tax rates were usually applied in arriving at income tax before credits. It was determined by subtracting from adjusted gross income itemized deductions or the standard deduction and the number of personal exemptions claimed multiplied by \$750. See also "Income Subject to Tax."

Taxable Income Credit

See "General Tax Credit."

Total Deductions

This classification included personal deductions, both standard and itemized.

Total Income Tax

Total income tax was the sum of income tax after credits and the additional tax for tax preferences. It did not include any of the other taxes which made up "total tax liability." Total income tax was the basis for classifying returns as "taxable" or "nontaxable."

Total Tax Liability

Total tax liability was the sum of income tax after credits; additional tax for tax preferences; self-employment tax; unreported and uncollected social security taxes on tips; tax from recomputing prior-year investment credit; taxes from excess contributions to, or premature withdrawals from, individual retirement accounts (IRAs); tax on premature distributions from a self-employed retirement plan; and, "other taxes," reduced by the "earned income credit used to offset all other taxes." Each of these is discussed under separate heading.

Unused Credits

See "Additional Tax for Tax Preferences."

Work Incentive (WIN) Credit

Taxpayers could take a credit against their income tax liability of 20 percent of the WIN (Work Incentive Program) wages paid an employee hired under the Federal Work Incentive Program. This program was intended to provide welfare recipients the training and job opportunity needed to help them become economically independent. The Tax Reduction Act of 1975 extended the WIN program to include Federal welfare recipients

of the Aid to Families with Dependent Children (AFDC) Program under the Social Security Act.

The credit was limited based on the presence and size of income tax, and tax first had to be reduced by foreign tax credit, investment credit, and credit for the elderly before the WIN credit could be applied. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward to the 7 years subsequent to 1976 for use in computing the credit for these years.

Sources of the Data, Description of the Sample and Limitations of the Data

ents

es of the data, 211
ption of the sample and
ations of the data, 211
ple criteria and selection, 211
hod of estimation, 211
pling variability, 211
ple and processing management,

tables
umber of Form 1040 and Form
040A returns in the popula-
ion and sample, 1976, 212
pper limit coefficients of
ariation for the estimated
umber of returns, 1976, 213

tables
All returns: coefficient of
variation of selected sources
of income and tax items, by
size of adjusted gross income,
214

All returns: coefficient of
variation for number of
returns by size of adjusted
gross income and by State, 219

ES OF THE DATA

he data in this report were
listed in table 7A, were based on
matic sample of unaudited
idual income tax returns,
1040 and 1040A, filed by
citizens and residents during
lar Year 1977 and processed
e service centers of the
nal Revenue Service. The
sample of 164,234 returns
ystematically selected from a
ation of 84,814,549 returns.
he estimates in this report
ntended to represent all
ns filed for income year

While the overwhelming
ity of returns processed in
were for Calendar Year 1976,
of them were for non-
dar years ending during 1976
1977 and some were delinquent
ns for prior years. Delin-
nt returns for recent prior
ns were used for the 1976
istics in place of 1976
ns processed for revenue
oses after December 31, 1977.
eneral, the characteristics of
ns due but not yet filed
d best be represented by the
ns for previous income years
were processed in 1977.

All returns processed during
1977 were subjected to sampling
except tentative and amended
returns. Tentative returns were
not subjected to sampling because
the revised returns may have been
sampled later on, while amended
returns were excluded because the
original returns had already been
subjected to sampling. However,
see section 1 on use of amended
data for "exempt income earned
abroad" and "sick pay exclusion."

DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA

Sample Criteria and Selection

Form 1040 and Form 1040A
returns filed and entered into
the Internal Revenue Service's
Individual Master File system
during 1977 were computer-
stratified into sample classes
based on State groupings and on
combinations of (a) adjusted gross
income or deficit, or the largest
of specific income or loss items,
and (b) business and farm
receipts. The State groups,
listed in table 7A, were based on
the tax return population of each
State and defined in such a way as
to secure at least a minimum
number of sample returns from each
State. The sample for the State
groups was then allocated to
financial strata to minimize the
variance of the estimates. Refer
to table 7A for strata descriptions
and the number of returns in the
population and sample, by strata
and State group.

Method of Estimation

A separate set of rates (by
sample strata) for each of five
groups of States was prescribed
for the selection of the sample,
the rates varying from 1 in 2,987
to 1 in 1. The adequacy of the
sample selection was reviewed, by
sample stratum, by applying the
prescribed rates to the number of
returns reported filed by each of
the ten Internal Revenue service
centers. When the actual number
of sample returns differed con-
siderably from the expected number,
a followup was conducted.

Sampling weights were obtained
by dividing the number of returns
filed per sample stratum by the
number of sample returns actually
received for the stratum. All
sampling weights were then
converted to "integer weighting
factors," which were applied to
each sample return. For example,
if a weight of 44.24 was computed
for a stratum, 24 percent of the
sample returns in the stratum were
systematically given a weighting
factor of 45, and 76 percent a
weight of 44.

A comparison of the estimated
number of returns shown in the
national tables of this report
with the number of returns reported
filed, as shown in table 7A, will
disclose slight differences.
These differences occurred for
the following reasons: (1) an
estimated 138,000 returns were
excluded from the tables because
they showed no income information,
and (2) returns were classified
into the proper size classes in
tabulating the data regardless of
the strata to which they were
assigned for sampling purposes.

Sampling Variability

The coefficient of variation
is the standard deviation of the
estimate expressed as a percent of
the estimate. The standard deviation
when added to and subtracted
from the estimate provides the
computed upper and lower limits
within which approximately two out
of three estimates derived from
similarly selected samples would
be expected to fall. Coefficients
of variation were computed using a
sum-of-squares formula for selected
frequency and amount estimates and
appear in tables 7.1 and 7.2 of
this report. The upper limit
coefficients of variation shown in
table 7B were computed using a
formula based on the sum-of-
squares method. These coeffi-
cients, applicable to frequencies
only, are meant as a general guide
for use when computed coefficients
of variation are not shown.

Table 7A.—Number of Form 1040 and Form 1040A Returns in the Population and Sample, 1976

Description of the sample strata	Number of returns by State group									
	Total		Group 1 ¹		Group 2 ²		Group 3 ³		Group 4 ⁴	
	Population	Sample	Population	Sample	Population	Sample	Population	Sample	Population	Sample
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total	84,814,549	164,424	514,966	7,008	4,249,709	32,985	3,573,147	13,194	8,718,514	14,770
Nonbusiness and farm (Schedule F only), total	76,962,622	87,195	447,532	3,917	3,806,098	12,556	3,198,941	6,466	7,774,064	8,968
Adjusted gross income \$20,000 and over with no tax after credits and no minimum tax	39	39	—	—	4	4	2	2	1	1
Larger of adjusted gross income or target specific income item and										
Farm receipts										
Under \$10,000	40,036,111	16,522	221,019	664	2,115,228	2,945	1,800,045	903	4,232,690	1,699
\$10,000 under \$15,000	13,228,745	12,891	70,486	498	663,781	1,924	565,511	568	1,354,608	1,225
Under \$10,000	10,201,927	11,631	55,633	502	477,313	1,732	403,539	729	1,007,953	1,218
Under \$10,000	12,571,670	13,214	90,679	455	518,826	1,771	399,447	1,160	1,101,710	1,167
Under \$10,000	73,053	9,728	8,796	879	29,792	1,198	23,785	994	60,689	1,112
Under \$10,000	153,973	9,866	744	744	5,667	1,897	5,381	899	12,767	915
Under \$10,000	32,181	8,391	159	159	1,286	1,288	1,074	1,074	2,720	695
Under \$10,000	4,923	4,923	16	16	199	199	157	157	346	346
Under \$10,000	77,039	77,039	67,424	3,091	443,611	20,327	374,206	6,708	944,450	5,802
Under \$10,000	30	30	—	—	2	2	—	—	1	1
Business (Schedules C and F, or C only), total	8,851,927	77,039	67,424	3,091	443,611	20,327	374,206	6,708	944,450	5,802
Adjusted gross income \$20,000 and over with no tax after credits and no minimum tax	30	30	—	—	2	2	—	—	1	1
Larger of adjusted gross income or target specific income item and										
Business receipts										
Under \$10,000	2,153,165	12,212	16,972	640	128,568	4,596	117,666	943	273,556	691
Under \$10,000	1,841,057	10,867	12,627	423	99,697	3,497	84,374	763	209,262	634
Under \$10,000	1,406,504	9,950	10,694	215	80,759	2,383	66,254	666	175,266	705
Under \$10,000	1,480,361	10,399	12,874	186	78,251	2,705	62,231	932	166,361	785
Under \$10,000	771,768	8,862	9,898	197	38,267	2,259	28,314	569	77,190	703
Under \$10,000	303,046	7,450	3,673	614	13,863	1,383	11,273	539	30,168	607
Under \$10,000	65,286	6,752	551	551	2,754	1,382	2,695	897	6,834	629
Under \$10,000	27,198	6,885	211	211	1,300	1,300	1,283	1,283	3,438	693
Under \$10,000	3,512	3,512	14	14	150	150	116	116	374	374
Under \$10,000	1,816,403	6,002	1,816,403	6,002	1,816,403	6,002	1,816,403	6,002	1,816,403	6,002
Under \$10,000	1,235,097	5,960	1,235,097	5,960	1,235,097	5,960	1,235,097	5,960	1,235,097	5,960
Under \$10,000	1,073,537	5,381	1,073,537	5,381	1,073,537	5,381	1,073,537	5,381	1,073,537	5,381
Under \$10,000	1,156,644	5,811	1,156,644	5,811	1,156,644	5,811	1,156,644	5,811	1,156,644	5,811
Under \$10,000	816,189	4,854	816,189	4,854	816,189	4,854	816,189	4,854	816,189	4,854
Under \$10,000	244,069	3,707	244,069	3,707	244,069	3,707	244,069	3,707	244,069	3,707
Under \$10,000	52,452	3,293	52,452	3,293	52,452	3,293	52,452	3,293	52,452	3,293
Under \$10,000	20,966	3,498	20,966	3,498	20,966	3,498	20,966	3,498	20,966	3,498
Under \$10,000	2,856	2,856	2,856	2,856	2,856	2,856	2,856	2,856	2,856	2,856

¹Alaska, Vermont, and Delaware.
²District of Columbia, Hawaii, Idaho, Maine, Montana, Nevada, New Hampshire, New Mexico, North Dakota, Rhode Island, South Dakota, and Utah.
³Arizona, Arkansas, Mississippi, Nebraska, and West Virginia.
⁴California, Connecticut, Florida, Georgia, Illinois, Indiana, Louisiana, Maryland, Massachusetts, Michigan, Minnesota, Missouri, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Tennessee, Texas, Virginia, Washington, Wisconsin, and U.S. citizens abroad.

Table 7B.—Upper Limit Coefficients of Variation for the Estimated Number of Returns, 1976

Estimated number of returns	Adjusted gross income or deficit							
	Under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 or more
	(Expressed in percent)							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
.....	(1)	(1)	(1)	(1)	(1)	(1)	31.6	(1)
.....	(1)	(1)	(1)	(1)	(1)	(1)	22.3	(1)
.....	(1)	(1)	(1)	(1)	(1)	33.9	15.8	(1)
.....	(1)	(1)	(1)	(1)	(1)	21.4	10.0	(1)
.....	(1)	(1)	(1)	(1)	33.0	15.1	7.1	(1)
.....	(1)	(1)	(1)	(1)	23.3	10.7	5.0	(1)
.....	(1)	(1)	(1)	(1)	14.8	6.8	3.2	(1)
.....	(1)	35.3	33.3	(1)	10.4	4.8	2.2	(1)
.....	(1)	28.8	27.2	29.4	8.5	3.9	1.8	(1)
.....	(1)	25.0	23.5	25.5	7.4	3.4	1.6	(1)
.....	24.4	15.8	14.9	16.1	4.7	2.1	1.0	(1)
.....	17.3	11.2	10.5	11.4	3.3	1.5	(1)	(1)
.....	12.2	7.9	7.4	8.1	2.3	1.1	(1)	(1)
.....	7.7	5.0	4.7	5.1	1.5	(1)	(1)	(1)
0	5.5	3.5	3.3	3.6	1.0	(1)	(1)	(1)
3	3.9	2.5	2.4	2.5	(1)	(1)	(1)	(1)
.....	2.4	1.6	1.5	1.6	(1)	(1)	(1)	(1)
30	1.7	1.1	1.1	1.1	(1)	(1)	(1)	(1)
30	1.4	0.9	(1)	0.9	(1)	(1)	(1)	(1)
30	1.2	(1)	(1)	(1)	(1)	(1)	(1)	(1)
30	0.7	(1)	(1)	(1)	(1)	(1)	(1)	(1)
30	0.6	(1)	(1)	(1)	(1)	(1)	(1)	(1)

..... Sampling variability for the estimated number of returns is negligible, since the estimated number of returns exceeds the population total.
 Sampling variability since all returns in the class are in the sample.
 Where estimates are not classified by size of adjusted gross income, use column 1, under \$10,000, for the upper limit estimates of the coefficient of variation.

Frequencies or amounts with excessive sampling variability are indicated in this report by a single asterisk (*) to the left of data item(s). A dash in place of a frequency amount indicates that:

(1) if returns were filed at a rate of 100 percent, returns had the particular characteristic; or
 (2) if returns were filed at a rate less than 100 percent, either no returns in the relation had the characteristic or the characteristic was so rare that it did not appear on any file returns.

File and Processing Management

Sample population counts of individual income tax returns were obtained by computer and were normally free from error. Sample counts were verified during statistical

processing to minimize loss of data. Incorrect or missing entries were corrected during statistical editing to make them consistent with other entries on the return or accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statistical definitions. In transcribing and tabulating the information based on the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates.

Quality of the basic data abstracted at the processing centers was controlled there by means of a continuous subsampling verification system. In addition, the Statistics Division in the National Office conducted an independent reprocessing of a small subsample of the returns statistically processed in the

field as a further check on processing. Prior to tabulation, numerous computer tests were applied to each return record to assure that proper balance and relationships among return items were maintained.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data, and the review of statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

Coefficient of variation for number of returns and amounts (percent)]

Footnote at end of table

Table 7.—All Returns: Coefficient of Variation of Selected Sources of Income and Tax Items, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amounts (percent))

Size of adjusted gross income	Taxpayers—Continued					Tax due at time of filing				Overpayment				
	Total		Income tax withheld		Estimated tax payments		Number of returns		Amount		Total		Refund	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	(82)	(83)	(84)	(85)	Number of returns	Amount	Number of returns	Amount
All returns, total	(63)	(61)	(62)	(63)	(64)	(65)	(86)	(87)	(88)	(89)	(70)	(71)	(72)	(73)
No adjusted gross income	0.1	0.2	0.2	0.2	1.1	0.8	0.8	0.8	0.8	0.2	0.5	0.5	2.1	2.0
\$1,000 or more	6.2	7.1	10.1	10.6	10.6	10.2	14.3	18.9	6.5	7.4	7.0	7.4	10.8	16.1
\$1,000 under \$2,000	2.2	2.2	2.3	2.3	14.3	10.2	18.2	10.2	3.1	2.3	2.6	2.6	2.1	5.2
\$2,000 under \$3,000	2.4	2.4	2.4	2.4	11.3	29.3	7.5	7.6	2.4	2.8	2.4	2.8	16.2	16.2
\$3,000 under \$4,000	2.4	2.4	2.4	2.4	17.2	17.2	6.0	6.0	8.8	3.1	1.8	3.2	13.9	11.7
\$4,000 under \$5,000	2.4	2.4	2.4	2.4	7.7	7.7	7.6	5.9	8.7	3.0	3.0	3.0	10.8	12.3
\$5,000 under \$6,000	2.4	2.4	2.4	2.4	7.3	7.3	6.6	5.9	8.7	3.1	3.1	3.1	11.5	15.9
\$6,000 under \$7,000	2.4	2.4	2.4	2.4	6.9	6.9	5.6	6.7	3.2	3.2	3.2	3.2	10.9	10.9
\$7,000 under \$8,000	2.4	2.4	2.4	2.4	7.2	7.2	5.9	5.9	3.7	3.7	3.7	3.7	12.3	12.3
\$8,000 under \$9,000	2.4	2.4	2.4	2.4	7.2	7.2	5.9	5.9	3.7	3.7	3.7	3.7	12.3	12.3
\$9,000 under \$10,000	2.4	2.4	2.4	2.4	7.2	7.2	5.9	5.9	3.7	3.7	3.7	3.7	12.3	12.3
\$10,000 under \$11,000	1.7	1.7	1.7	1.7	5.2	5.2	3.8	3.8	2.5	2.5	2.5	2.5	10.0	10.0
\$11,000 under \$12,000	1.7	1.7	1.7	1.7	5.2	5.2	3.8	3.8	2.5	2.5	2.5	2.5	10.0	10.0
\$12,000 under \$13,000	1.7	1.7	1.7	1.7	5.2	5.2	3.8	3.8	2.5	2.5	2.5	2.5	10.0	10.0
\$13,000 under \$14,000	1.7	1.7	1.7	1.7	5.2	5.2	3.8	3.8	2.5	2.5	2.5	2.5	10.0	10.0
\$14,000 under \$15,000	1.7	1.7	1.7	1.7	5.2	5.2	3.8	3.8	2.5	2.5	2.5	2.5	10.0	10.0
\$15,000 under \$20,000	0.3	0.4	0.4	0.5	2.6	3.0	1.6	2.6	0.6	0.6	1.1	0.6	1.1	4.7
\$20,000 under \$30,000	0.3	0.4	0.4	0.5	2.6	3.0	1.6	2.6	0.6	0.6	1.1	0.6	1.1	4.7
\$30,000 under \$50,000	0.3	0.4	0.4	0.5	2.6	3.0	1.6	2.6	0.6	0.6	1.1	0.6	1.1	4.7
\$50,000 under \$100,000	0.3	0.4	0.4	0.5	2.6	3.0	1.6	2.6	0.6	0.6	1.1	0.6	1.1	4.7
\$100,000 under \$200,000	0.4	0.6	0.7	1.1	0.8	1.2	0.7	1.3	1.3	1.3	2.5	2.5	7.6	3.6
\$200,000 under \$500,000	0.4	0.6	0.7	1.1	0.8	1.2	0.7	1.3	1.3	1.3	2.5	2.5	7.6	3.6
\$500,000 under \$1,000,000	0.4	0.6	0.7	1.1	0.8	1.2	0.7	1.3	1.3	1.3	2.5	2.5	7.6	3.6
\$1,000,000 or more	0.4	0.6	0.7	1.1	0.8	1.2	0.7	1.3	1.3	1.3	2.5	2.5	7.6	3.6
Taxable returns, total	0.3	0.2	0.2	0.2	1.2	0.8	0.8	0.8	0.8	0.8	0.8	0.8	2.3	2.1
No adjusted gross income	19.9	14.0	23.8	20.2	22.2	21.2	24.6	12.6	18.4	19.9	22.2	19.9	26.6	19.5
\$1,000 or more	29.4	35.1	45.6	45.6	45.6	45.6	50.0	50.0	45.6	45.6	45.6	45.6	50.0	50.0
\$1,000 under \$2,000	5.1	5.1	5.1	5.1	18.0	18.0	13.4	13.4	18.0	5.2	5.2	5.2	18.0	18.0
\$2,000 under \$3,000	3.2	3.2	3.2	3.2	15.1	17.2	7.2	7.2	9.7	3.3	3.3	3.3	21.2	21.2
\$3,000 under \$4,000	3.2	3.2	3.2	3.2	15.1	17.2	7.2	7.2	9.7	3.3	3.3	3.3	21.2	21.2
\$4,000 under \$5,000	3.2	3.2	3.2	3.2	15.1	17.2	7.2	7.2	9.7	3.3	3.3	3.3	21.2	21.2
\$5,000 under \$6,000	2.9	3.0	3.2	3.2	9.1	9.3	6.3	7.7	3.0	3.5	3.1	3.6	15.6	17.2
\$6,000 under \$7,000	2.9	3.0	3.2	3.2	9.1	9.3	6.3	7.7	3.0	3.5	3.1	3.6	15.6	17.2
\$7,000 under \$8,000	2.9	3.0	3.2	3.2	9.1	9.3	6.3	7.7	3.0	3.5	3.1	3.6	15.6	17.2
\$8,000 under \$9,000	2.9	3.0	3.2	3.2	9.1	9.3	6.3	7.7	3.0	3.5	3.1	3.6	15.6	17.2
\$9,000 under \$10,000	2.9	3.0	3.2	3.2	9.1	9.3	6.3	7.7	3.0	3.5	3.1	3.6	15.6	17.2
\$10,000 under \$11,000	1.7	1.8	1.8	1.8	5.3	6.1	3.9	5.2	1.9	2.5	1.9	2.5	9.3	10.5
\$11,000 under \$12,000	1.7	1.8	1.8	1.8	5.3	6.1	3.9	5.2	1.9	2.5	1.9	2.5	9.3	10.5
\$12,000 under \$13,000	1.7	1.8	1.8	1.8	5.3	6.1	3.9	5.2	1.9	2.5	1.9	2.5	9.3	10.5
\$13,000 under \$14,000	1.7	1.8	1.8	1.8	5.3	6.1	3.9	5.2	1.9	2.5	1.9	2.5	9.3	10.5
\$14,000 under \$15,000	1.7	1.8	1.8	1.8	5.3	6.1	3.9	5.2	1.9	2.5	1.9	2.5	9.3	10.5
\$15,000 under \$20,000	0.3	0.4	0.5	0.5	2.6	3.0	1.6	2.6	0.6	0.6	1.1	0.6	1.1	4.8
\$20,000 under \$30,000	0.3	0.4	0.5	0.5	2.6	3.0	1.6	2.6	0.6	0.6	1.1	0.6	1.1	4.8
\$30,000 under \$50,000	0.3	0.4	0.5	0.5	2.6	3.0	1.6	2.6	0.6	0.6	1.1	0.6	1.1	4.8
\$50,000 under \$100,000	0.3	0.4	0.5	0.5	2.6	3.0	1.6	2.6	0.6	0.6	1.1	0.6	1.1	4.8
\$100,000 under \$200,000	0.4	0.6	0.7	1.1	0.8	1.2	0.7	1.3	1.3	1.3	2.5	2.5	7.7	3.5
\$200,000 under \$500,000	0.4	0.6	0.7	1.1	0.8	1.2	0.7	1.3	1.3	1.3	2.5	2.5	7.7	3.5
\$500,000 under \$1,000,000	0.4	0.6	0.7	1.1	0.8	1.2	0.7	1.3	1.3	1.3	2.5	2.5	7.7	3.5
\$1,000,000 or more	0.4	0.6	0.7	1.1	0.8	1.2	0.7	1.3	1.3	1.3	2.5	2.5	7.7	3.5
Total nontaxable returns	1.9	1.8	1.9	1.7	4.1	5.1	2.9	4.1	1.9	1.9	1.9	1.6	5.5	8.2
All returns, summary	0.8	1.3	0.9	1.4	4.6	6.0	2.5	3.6	0.8	0.8	1.3	0.8	5.9	10.5
\$5,000 under \$10,000	0.8	1.1	1.0	1.1	3.2	3.9	2.5	3.0	1.0	1.0	1.3	1.0	5.3	6.3
\$10,000 under \$15,000	0.3	0.4	0.5	0.5	2.4	2.8	1.7	2.4	0.5	0.5	0.9	0.5	4.1	6.6
\$15,000 or more	0.1	0.2	0.2	0.3	1.2	0.9	0.6	0.9	0.1	0.1	0.5	0.1	2.4	2.3

*Estimates should be used with caution because of the small number of sample returns on which it is based.

Table 7.2—All Returns: Coefficient of Variation for Number of Returns by Size of Adjusted Gross Income and by State

[Coefficient of variation as percent of estimate for number of returns by size of adjusted gross income]

State	Total	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 or more
	(1)	(2)	(3)	(4)	(5)
United States, total	0.0	0.7	0.8	0.2	0.1
Alabama	3.4	7.7	7.7	6.4	4.2
Alaska	3.5	9.2	13.3	7.3	3.7
Arizona	3.4	7.4	9.3	6.9	3.4
Arkansas	3.8	8.1	9.1	7.5	4.7
California	1.4	3.2	3.5	2.6	1.7
Colorado	3.5	8.1	9.5	7.0	3.9
Connecticut	3.8	8.9	9.3	7.5	4.7
Delaware	4.6	11.0	11.7	9.3	5.7
District of Columbia	6.0	13.4	13.4	11.0	9.0
Florida	2.4	5.2	5.3	4.4	3.4
Georgia	3.3	7.0	7.4	5.9	4.6
Hawaii	3.7	7.9	11.0	7.7	4.5
Idaho	3.9	8.8	8.0	6.7	5.0
Illinois	2.0	4.8	5.4	3.7	2.4
Indiana	3.0	7.0	7.6	5.5	3.8
Iowa	3.4	8.0	9.4	6.5	3.8
Kansas	3.9	8.2	9.8	7.5	4.5
Kentucky	3.4	7.8	6.2	6.6	4.2
Louisiana	3.8	8.4	9.0	7.0	5.2
Maine	3.6	7.6	8.1	6.1	5.4
Maryland	3.3	7.9	9.2	6.5	4.1
Massachusetts	2.9	6.3	7.1	5.3	3.8
Michigan	2.3	5.4	6.5	4.5	2.8
Minnesota	3.5	7.6	8.7	6.6	4.5
Mississippi	3.8	8.2	8.8	7.5	4.5
Missouri	3.2	7.2	7.5	5.9	4.4
Montana	4.0	8.4	10.0	7.4	5.1
Nebraska	4.0	8.8	11.2	8.0	4.2
Nevada	4.1	9.5	9.9	8.1	5.0
New Hampshire	4.0	8.6	9.8	7.0	5.3
New Jersey	2.5	6.1	6.5	4.8	3.1
New Mexico	3.5	7.4	7.7	6.6	5.0
New York	1.6	4.0	4.0	2.9	2.1
North Carolina	3.1	6.4	6.8	5.6	4.5
North Dakota	4.6	9.6	10.9	8.3	5.8
Ohio	2.1	4.9	5.5	3.6	2.7
Oklahoma	3.7	8.2	8.7	7.2	4.6
Oregon	3.8	8.7	9.5	7.4	4.3
Pennsylvania	2.0	4.6	5.0	3.5	2.6
Rhode Island	3.8	8.0	9.3	7.2	5.1
South Carolina	3.8	8.5	8.5	7.2	4.8
South Dakota	4.3	9.1	9.2	8.0	6.5
Tennessee	3.5	7.5	7.7	6.3	5.1
Texas	1.9	4.3	4.6	3.6	2.6
Utah	3.3	7.4	8.6	5.8	4.0
Vermont	3.9	9.3	7.4	6.3	5.2
Virginia	3.1	7.2	7.6	5.8	4.0
Washington	3.5	8.1	8.1	6.6	4.4
West Virginia	4.1	10.2	10.3	7.8	4.4
Wisconsin	3.2	7.0	8.8	5.8	4.2
Wyoming	3.2	7.5	8.4	5.7	5.4
APD/FPO *	9.2	18.4	14.5	17.2	19.2
Puerto Rico	21.6	49.1	41.1	40.9	30.3
U.S. citizens abroad *	11.1	20.1	24.9	27.4	14.4

*Returns filed from Army Post Office and Fleet Post Office addresses

*Returns filed from Panama Canal Zone, Virgin Islands and abroad

1976 Forms and Instructions

Contents

Form 1040 and instructions,	222
Short Form 1040A and instructions,	241
Schedules A&B, Itemized Deductions and Dividend and Interest Income,	251
Schedule D, Capital Gains and Losses,	252
Schedule E, Supplemental Income Schedule,	253
Schedule SE, Computation of Social Security Self-Employment Tax,	254
Form 2555, Exemption of Income Earned Abroad,	254
Form 4625, Computation of Minimum Tax,	256
Form 4726, Maximum Tax on Earned Income,	257
Form 4798, Capital Loss Carryover,	258
Form 4972, Special 10-Year Averaging Method,	260

Form 1040 (2019)		Page 1040 (2019)	
Part I Income other than Wages, Dividends and Interest			
29	Business income or (loss) (attach Schedule C)	29	
30	Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	30	
31	50% of capital gain distributions (not reported on Schedule D—see page 10 of Instructions)	30b	
31	Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 9797)	30c	
32	100% of capital gain distributions (not reported on Schedule D—see page 10 of Instructions)	32a	
33	Fully taxable pensions and annuities (not reported on Schedule E—see page 10 of Instructions)	32b	
33	Farm income or (loss) (attach Schedule F)	32c	
34	State income or (loss) (attach Schedule F)	33	
35	State income tax refunds (do not include refundable state income tax credits—see page 10 of Instructions)	34	
35	Alimony received	35	
36	Other (state nature and source—see page 11 of Instructions) ▶	36	
37	Total (add lines 29 through 36). Enter here and on line 12	37	
Part II Adjustments to Income			
38	Moving expense (attach Form 3903)	38	
39	Employer business expense (attach Form 2106)	39	
40	Payments to an individual retirement arrangement from attached Form 5329, Part III	40a	
41	Payments to a Keogh (HR 10) retirement plan	40b	
42	Payments to a Simplified Employee Pension (SEP) or a Simplified Employee Pension (SHEP)	40c	
42	Total (add lines 38 through 41). Enter here and on line 14	42	
Part III Tax Computation			
43	Adjusted gross income (line 15c). If you have unearned income and can be claimed as a dependent on your parent's return, check here ▶ <input type="checkbox"/> and see page 9 of Instructions	43	
44	If you are filing jointly, check here <input type="checkbox"/> and enter total income, less adjustments, and tax from Schedule A, line 43, and attach Schedule A	44	
45	Standard deduction. Check here <input type="checkbox"/> and enter total income, less adjustments, and tax from Schedule A, line 43, and attach Schedule A	45	
46	Excess business loss. Check here <input type="checkbox"/> and enter the amount of the excess business loss, attach Form 990-B, and attach Schedule A	46	
47	Excess business loss. Check here <input type="checkbox"/> and enter the amount of the excess business loss, attach Form 990-B, and attach Schedule A	47	
48	Subtract line 44 from line 43, and enter difference (but not less than zero)	48	
49	Multiple number of exemptions claimed on line 6 of Form 1040	49	
50	Excess business loss. Check here <input type="checkbox"/> and enter the amount of the excess business loss, attach Form 990-B, and attach Schedule A	50	
51	Excess business loss. Check here <input type="checkbox"/> and enter the amount of the excess business loss, attach Form 990-B, and attach Schedule A	51	
52	Excess business loss. Check here <input type="checkbox"/> and enter the amount of the excess business loss, attach Form 990-B, and attach Schedule A	52	
53	Work Incentive (WNI) Credit (attach Form 4874)	53	
54	Total (add lines 48 through 53). Enter here and on line 19	54	
Part IV Credits			
55	Credit for the elderly (attach Schedules E & R)	55	
56	Credit for child care expenses (attach Form 2441)	56	
57	Investment credit (attach Form 3468)	57	
58	Energy tax credit (attach Form 4550)	58	
59	Nonrefundable credit for state and local taxes (attach Form 706)	59	
60	Nonrefundable credit for state and local taxes (attach Form 706)	60	
61	Nonrefundable credit for state and local taxes (attach Form 706)	61	
62	Total (add lines 55 through 61). Enter here and on line 21	62	
Part V Other Payments			
63	Excess RITA, RITA, or FICA/RRITA tax withholding (see instructions on page 11 of Instructions)	63	
64	Credit for federal tax on interest (attach Form 1040-INT)	64	
65	Credit for federal tax on capital gains (attach Form 1040-CG)	65	
66	Credit from a Regulated Investment Company (attach Form 2439)	66	
67	Total (add lines 63 through 66). Enter here and on line 23	67	

[illegible]

Privacy Act Notification

The Privacy Act of 1974 provides that each Federal agency shall make known to the public the categories of records which it has collected, used, and disseminated, and shall make known to the public the categories of records which it has collected, used, and disseminated, and shall make known to the public the categories of records which it has collected, used, and disseminated.

The Internal Revenue Code requires each taxpayer to file an annual return of income. The Code also requires each taxpayer to file an annual return of income. The Code also requires each taxpayer to file an annual return of income.

When you file your return, you are asked to provide certain information. This information is used to process your return and to provide you with certain services.

Use the following address to request a copy of the Privacy Act Notification for the Internal Revenue Service.

Internal Revenue Service
Attn: Privacy Act Officer
P.O. Box 1318
Washington, D.C. 20540

Alaska—1160 West 1200 South Street, Anchorage, Alaska 99501

Arizona—1160 West 1200 South Street, Phoenix, Arizona 85001

California—1160 West 1200 South Street, San Francisco, California 94101

Colorado—1160 West 1200 South Street, Denver, Colorado 80201

Connecticut—1160 West 1200 South Street, Hartford, Connecticut 06101

Delaware—1160 West 1200 South Street, Dover, Delaware 19901

Florida—1160 West 1200 South Street, Tallahassee, Florida 90501

Georgia—1160 West 1200 South Street, Atlanta, Georgia 30301

Hawaii—1160 West 1200 South Street, Honolulu, Hawaii 96801

Idaho—1160 West 1200 South Street, Boise, Idaho 83701

Illinois—1160 West 1200 South Street, Springfield, Illinois 62701

Indiana—1160 West 1200 South Street, Indianapolis, Indiana 46201

Iowa—1160 West 1200 South Street, Des Moines, Iowa 50301

Kansas—1160 West 1200 South Street, Topeka, Kansas 66601

Privacy changes or updated laws, and other disclosures which may be made of your records.

The routine uses which may be made of your records are listed on the Social Security Administration's Form SS-5, "Statement of Social Security Number," which is furnished to you when you apply for a Social Security Number.

The Privacy Act of 1974 provides that each Federal agency shall make known to the public the categories of records which it has collected, used, and disseminated, and shall make known to the public the categories of records which it has collected, used, and disseminated.

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Georgia—1160 West 1200 South Street, Atlanta, Georgia 30301

Hawaii—1160 West 1200 South Street, Honolulu, Hawaii 96801

Idaho—1160 West 1200 South Street, Boise, Idaho 83701

Illinois—1160 West 1200 South Street, Springfield, Illinois 62701

Indiana—1160 West 1200 South Street, Indianapolis, Indiana 46201

Iowa—1160 West 1200 South Street, Des Moines, Iowa 50301

Kansas—1160 West 1200 South Street, Topeka, Kansas 66601

Kentucky—1160 West 1200 South Street, Louisville, Kentucky 40201

Louisiana—1160 West 1200 South Street, New Orleans, Louisiana 70101

Maine—1160 West 1200 South Street, Portland, Maine 04101

Massachusetts—1160 West 1200 South Street, Boston, Massachusetts 02101

Michigan—1160 West 1200 South Street, Lansing, Michigan 48901

Guide for Preparing a Return

You may find it helpful in completing your return to follow these steps and check them off as you go.

Step 1—Fill in lines 1 through 66 of Form 1040 to show your income, deductions, and credits.

Step 2—Fill in lines 67 through 100 of Form 1040 to show your tax liability and payments.

Step 3—Fill in lines 101 through 110 of Form 1040 to show your refund or overpayment.

Step 4—Fill in lines 111 through 120 of Form 1040 to show your total tax liability.

Step 5—Fill in lines 121 through 130 of Form 1040 to show your total refund or overpayment.

Step 6—Fill in lines 131 through 140 of Form 1040 to show your total tax liability.

Step 7—Fill in lines 141 through 150 of Form 1040 to show your total refund or overpayment.

Step 8—Fill in lines 151 through 160 of Form 1040 to show your total tax liability.

Step 9—Fill in lines 161 through 170 of Form 1040 to show your total refund or overpayment.

Step 10—Fill in lines 171 through 180 of Form 1040 to show your total tax liability.

Step 11—Fill in lines 181 through 190 of Form 1040 to show your total refund or overpayment.

Step 12—Fill in lines 191 through 200 of Form 1040 to show your total tax liability.

Step 13—Fill in lines 201 through 210 of Form 1040 to show your total refund or overpayment.

Step 14—Fill in lines 211 through 220 of Form 1040 to show your total tax liability.

Step 15—Fill in lines 221 through 230 of Form 1040 to show your total refund or overpayment.

Step 16—Fill in lines 231 through 240 of Form 1040 to show your total tax liability.

Step 17—Fill in lines 241 through 250 of Form 1040 to show your total refund or overpayment.

Step 18—Fill in lines 251 through 260 of Form 1040 to show your total tax liability.

Step 19—Fill in lines 261 through 270 of Form 1040 to show your total refund or overpayment.

Step 20—Fill in lines 271 through 280 of Form 1040 to show your total tax liability.

Step 21—Fill in lines 281 through 290 of Form 1040 to show your total refund or overpayment.

Step 22—Fill in lines 291 through 300 of Form 1040 to show your total tax liability.

Step 23—Fill in lines 301 through 310 of Form 1040 to show your total refund or overpayment.

Step 24—Fill in lines 311 through 320 of Form 1040 to show your total tax liability.

Electronic Payments

Electronic Payments (E-Payments) are a convenient way to pay your taxes. You can use E-Payments to pay your taxes by direct deposit or by credit card.

Step 1—Fill in lines 1 through 66 of Form 1040 to show your income, deductions, and credits.

Step 2—Fill in lines 67 through 100 of Form 1040 to show your tax liability and payments.

Step 3—Fill in lines 101 through 110 of Form 1040 to show your refund or overpayment.

Step 4—Fill in lines 111 through 120 of Form 1040 to show your total tax liability.

Step 5—Fill in lines 121 through 130 of Form 1040 to show your total refund or overpayment.

Step 6—Fill in lines 131 through 140 of Form 1040 to show your total tax liability.

Step 7—Fill in lines 141 through 150 of Form 1040 to show your total refund or overpayment.

Step 8—Fill in lines 151 through 160 of Form 1040 to show your total tax liability.

Step 9—Fill in lines 161 through 170 of Form 1040 to show your total refund or overpayment.

Step 10—Fill in lines 171 through 180 of Form 1040 to show your total tax liability.

Step 11—Fill in lines 181 through 190 of Form 1040 to show your total refund or overpayment.

Step 12—Fill in lines 191 through 200 of Form 1040 to show your total tax liability.

Step 13—Fill in lines 201 through 210 of Form 1040 to show your total refund or overpayment.

Step 14—Fill in lines 211 through 220 of Form 1040 to show your total tax liability.

Step 15—Fill in lines 221 through 230 of Form 1040 to show your total refund or overpayment.

Step 16—Fill in lines 231 through 240 of Form 1040 to show your total tax liability.

Step 17—Fill in lines 241 through 250 of Form 1040 to show your total refund or overpayment.

Step 18—Fill in lines 251 through 260 of Form 1040 to show your total tax liability.

Step 19—Fill in lines 261 through 270 of Form 1040 to show your total refund or overpayment.

Step 20—Fill in lines 271 through 280 of Form 1040 to show your total tax liability.

Step 21—Fill in lines 281 through 290 of Form 1040 to show your total refund or overpayment.

Step 22—Fill in lines 291 through 300 of Form 1040 to show your total tax liability.

Step 23—Fill in lines 301 through 310 of Form 1040 to show your total refund or overpayment.

Step 24—Fill in lines 311 through 320 of Form 1040 to show your total tax liability.

Line 47, limited to \$500

Use line 47 to show the amount of your refund or overpayment. If you have a refund or overpayment, enter the amount on line 47. If you have a tax liability, enter the amount on line 47.

Step 1—Fill in lines 1 through 66 of Form 1040 to show your income, deductions, and credits.

Step 2—Fill in lines 67 through 100 of Form 1040 to show your tax liability and payments.

Step 3—Fill in lines 101 through 110 of Form 1040 to show your refund or overpayment.

Step 4—Fill in lines 111 through 120 of Form 1040 to show your total tax liability.

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Step 16—Fill in lines 231 through 240 of Form 1040 to show your total tax liability.

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Step 20—Fill in lines 271 through 280 of Form 1040 to show your total tax liability.

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Step 23—Fill in lines 301 through 310 of Form 1040 to show your total refund or overpayment.

Step 24—Fill in lines 311 through 320 of Form 1040 to show your total tax liability.

Instructions for Schedule R (Form 1040)

Credit for the Elderly—Individuals 65 or Over Having Any Type of Income

If you are 65 or older and have any type of income, you may be able to take a credit against your tax.

To determine your credit, you must use Schedule R (Form 1040)—Credit for the Elderly—Individuals 65 or Over Having Any Type of Income. You must also complete Schedule R (Form 1040)—Credit for the Elderly—Individuals 65 or Over Having Any Type of Income. If you are 65 or older and have any type of income, you may be able to take a credit against your tax.

Then your maximum credit will be the smaller of:

Single, 65 or over	\$2,500
Married filing jointly and both spouses 65 or over	3,750

or over, and have not lived with a spouse or over, during the taxable year.

From lines 26a and (b), certain exempt items must be subtracted from the gross income on Form 1040 to arrive at the credit. The maximum amount of credit is \$2,500 for a single taxpayer and \$3,750 for a married couple filing jointly. The credit is shown below, but the credit cannot be more than the amount of tax shown on Form 1040, line 18.

Special Rules.—Certain couples must file joint returns to be eligible for the credit. No credit is allowed for a married couple filing separately at any time during the taxable year. If you are filing a joint return, you must also file a separate return for each spouse. If you are filing a separate return, you must also file a joint return. If you are filing a joint return, you must also file a separate return for each spouse. If you are filing a separate return, you must also file a joint return.

Instructions for Schedule RP (Form 1040)

Credit for the Elderly—Individuals 65 Having Public Retirement System Income

If you are 65 or older and have any type of income, you may be able to take a credit against your tax. To determine your credit, you must use Schedule RP (Form 1040)—Credit for the Elderly—Individuals 65 Having Public Retirement System Income. You must also complete Schedule RP (Form 1040)—Credit for the Elderly—Individuals 65 Having Public Retirement System Income. If you are 65 or older and have any type of income, you may be able to take a credit against your tax.

Then your maximum credit will be the smaller of:

Single, 65 or over	\$2,500
Married filing jointly and both spouses 65 or over	3,750

or over, and have not lived with a spouse or over, during the taxable year.

Page 21

able as long-term capital gain on Schedule D.

If you are a shareholder claiming a deduction for a net operating loss, attach to your return a statement showing the loss deduction for each of the years in which the loss occurred. If you are a shareholder claiming a deduction for a net operating loss, attach to your return a statement showing the loss deduction for each of the years in which the loss occurred.

Class Life System.—If you are a shareholder claiming a deduction for a net operating loss, attach to your return a statement showing the loss deduction for each of the years in which the loss occurred. If you are a shareholder claiming a deduction for a net operating loss, attach to your return a statement showing the loss deduction for each of the years in which the loss occurred.

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Figuring the Credit.—If you are filing a joint return, you must also file a separate return for each spouse. If you are filing a separate return, you must also file a joint return. If you are filing a joint return, you must also file a separate return for each spouse. If you are filing a separate return, you must also file a joint return.

Instructions for Schedule RP (Form 1040)

Credit for the Elderly—Individuals 65 Having Public Retirement System Income

If you are 65 or older and have any type of income, you may be able to take a credit against your tax. To determine your credit, you must use Schedule RP (Form 1040)—Credit for the Elderly—Individuals 65 Having Public Retirement System Income. You must also complete Schedule RP (Form 1040)—Credit for the Elderly—Individuals 65 Having Public Retirement System Income. If you are 65 or older and have any type of income, you may be able to take a credit against your tax.

Then your maximum credit will be the smaller of:

Single, 65 or over	\$2,500
Married filing jointly and both spouses 65 or over	3,750

or over, and have not lived with a spouse or over, during the taxable year.

Page 21

If State or local taxes were withheld

on your income, you may be able to claim a credit against your tax. To determine your credit, you must use Schedule R (Form 1040)—Credit for the Elderly—Individuals 65 or Over Having Any Type of Income. You must also complete Schedule R (Form 1040)—Credit for the Elderly—Individuals 65 or Over Having Any Type of Income. If you are 65 or older and have any type of income, you may be able to take a credit against your tax.

Then your maximum credit will be the smaller of:

Single, 65 or over	\$2,500
Married filing jointly and both spouses 65 or over	3,750

or over, and have not lived with a spouse or over, during the taxable year.

From lines 26a and (b), certain exempt items must be subtracted from the gross income on Form 1040 to arrive at the credit. The maximum amount of credit is \$2,500 for a single taxpayer and \$3,750 for a married couple filing jointly. The credit is shown below, but the credit cannot be more than the amount of tax shown on Form 1040, line 18.

Special Rules.—Certain couples must file joint returns to be eligible for the credit. No credit is allowed for a married couple filing separately at any time during the taxable year. If you are filing a joint return, you must also file a separate return for each spouse. If you are filing a separate return, you must also file a joint return.

Instructions for Schedule RP (Form 1040)

Credit for the Elderly—Individuals 65 Having Public Retirement System Income

If you are 65 or older and have any type of income, you may be able to take a credit against your tax. To determine your credit, you must use Schedule RP (Form 1040)—Credit for the Elderly—Individuals 65 Having Public Retirement System Income. You must also complete Schedule RP (Form 1040)—Credit for the Elderly—Individuals 65 Having Public Retirement System Income. If you are 65 or older and have any type of income, you may be able to take a credit against your tax.

Then your maximum credit will be the smaller of:

Single, 65 or over	\$2,500
Married filing jointly and both spouses 65 or over	3,750

or over, and have not lived with a spouse or over, during the taxable year.

Page 21

1976 Optional State Sales Tax Tables

[illegible]

Page 32

Buy U.S. Savings Bonds
Where you work or bank



Take Stock in America

[illegible]

Page 31

1976 Optional State Sales Tax Tables

[illegible]

	New Jersey		New York	
	Family size (percent) 4 or under	Family size (percent) 5 and over	Family size (percent) 4 or under	Family size (percent) 5 and over
Income: Under \$1,000	2.6	6.7	2.4	7.7
\$1,000-\$1,499	28	49	21	56
\$1,500-\$1,999	31	47	31	49
\$2,000-\$2,499	24	37	31	43
\$2,500-\$2,999	16	27	24	32
\$3,000-\$3,499	10	16	15	20
\$3,500-\$3,999	7	11	11	15
\$4,000-\$4,499	4	6	8	10
\$4,500-\$4,999	3	4	5	7
\$5,000-\$5,499	2	3	4	5
\$5,500-\$5,999	1	2	3	4
\$6,000-\$6,499	1	1	2	3
\$6,500-\$6,999	1	1	2	3
\$7,000-\$7,499	1	1	2	3
\$7,500-\$7,999	1	1	2	3
\$8,000-\$8,499	1	1	2	3
\$8,500-\$8,999	1	1	2	3
\$9,000-\$9,499	1	1	2	3
\$9,500-\$9,999	1	1	2	3
\$10,000-\$10,499	1	1	2	3
\$10,500-\$10,999	1	1	2	3
\$11,000-\$11,499	1	1	2	3
\$11,500-\$11,999	1	1	2	3
\$12,000-\$12,499	1	1	2	3
\$12,500-\$12,999	1	1	2	3
\$13,000-\$13,499	1	1	2	3
\$13,500-\$13,999	1	1	2	3
\$14,000-\$14,499	1	1	2	3
\$14,500-\$14,999	1	1	2	3
\$15,000-\$15,499	1	1	2	3
\$15,500-\$15,999	1	1	2	3
\$16,000-\$16,499	1	1	2	3
\$16,500-\$16,999	1	1	2	3
\$17,000-\$17,499	1	1	2	3
\$17,500-\$17,999	1	1	2	3
\$18,000-\$18,499	1	1	2	3
\$18,500-\$18,999	1	1	2	3
\$19,000-\$19,499	1	1	2	3
\$19,500-\$19,999	1	1	2	3
\$20,000-\$20,499	1	1	2	3
\$20,500-\$20,999	1	1	2	3
\$21,000-\$21,499	1	1	2	3
\$21,500-\$21,999	1	1	2	3
\$22,000-\$22,499	1	1	2	3
\$22,500-\$22,999	1	1	2	3
\$23,000-\$23,499	1	1	2	3
\$23,500-\$23,999	1	1	2	3
\$24,000-\$24,499	1	1	2	3
\$24,500-\$24,999	1	1	2	3
\$25,000-\$25,499	1	1	2	3
\$25,500-\$25,999	1	1	2	3
\$26,000-\$26,499	1	1	2	3
\$26,500-\$26,999	1	1	2	3
\$27,000-\$27,499	1	1	2	3
\$27,500-\$27,999	1	1	2	3
\$28,000-\$28,499	1	1	2	3
\$28,500-\$28,999	1	1	2	3
\$29,000-\$29,499	1	1	2	3
\$29,500-\$29,999	1	1	2	3
\$30,000-\$30,499	1	1	2	3
\$30,500-\$30,999	1	1	2	3
\$31,000-\$31,499	1	1	2	3
\$31,500-\$31,999	1	1	2	3
\$32,000-\$32,499	1	1	2	3
\$32,500-\$32,999	1	1	2	3
\$33,000-\$33,499	1	1	2	3
\$33,500-\$33,999	1	1	2	3
\$34,000-\$34,499	1	1	2	3
\$34,500-\$34,999	1	1	2	3
\$35,000-\$35,499	1	1	2	3
\$35,500-\$35,999	1	1	2	3
\$36,000-\$36,499	1	1	2	3
\$36,500-\$36,999	1	1	2	3
\$37,000-\$37,499	1			

Income ¹	Pennsylvania		Family size (persons)	
	Family size (persons)	4 or more	4 or more	4 or more
\$12,000-\$19,999	18	176	207	239
\$10,000-\$11,999	16	169	166	241
\$8,000-\$9,999	14	153	133	217
\$6,000-\$7,999	12	125	103	171
\$4,000-\$5,999	10	88	74	126
\$2,000-\$3,999	8	65	53	93
\$1,000-\$1,999	6	45	37	59
\$500-\$999	4	32	23	35
\$100-\$499	3	22	15	22
Under \$100	2	14	9	13
Total	100	1,000	1,000	1,000

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	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443
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* Local sales taxes are not included. If paid all months the taxes have been in effect.

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To Call IRS Toll Free for Answers to Your Federal Tax Questions, Use Only the Number Listed Below for Your Area

Caution: "Full-time" is a telephone call for which you pay only local charges and no long distance charges are involved. Therefore, please use a local telephone number to call the office at your University, school, or business. We will not accept a long distance telephone number for the general toll-free number provided.

To help us provide continuous responses and accurate information, IRS occasionally monitors responses. Please include the taxpayer's name, address or social security number.

Tax Advice to Taxpayers:—We are happy to assist you by answering questions about the tax consequences of your situation. However, we cannot provide you with the actual preparation of your return and the refund of your taxes. We do not make an error, you are still responsible for the payment of the correct tax, and you are generally required by law to charge interest.

ALABAMA	HAWAII	MASSACHUSETTS
Birmingham, 275-1155	Hilo, 935-3333	Boston, 572-2222
Mobile, 336-385-1155	Kailua, 935-8600	Boston, 572-3311
Montgomery, 336-2751	Kaunakakai, 935-7231	Fitchburg, 343-1031
Opelika, 434-5532	Lula, call operator	Lawrence, 681-1344
Prichard, 336-8441	Makaha, call operator	New Bedford, 392-3111
Public Health Area, 767-0301	Molokai, call operator	Springfield, 785-2712
Shirley, 336-4434	Waikiki, call operator	Worcester, 775-2712
Shirley, 336-4434	Waikiki, call operator	Worcester, 775-2712

ALASKA
29/-4300
Anchorage: 276-0140
Ipswich: 10-0430
Bethel: 427-1000 and 427-1000

ARIZONA
Phoenix: 252-1233
Tucson: 624-8751

ILLINOIS
Chicago: 435-1040
University City of Chicago
and residents in Joliet
and Joliet: 435-1040
Joliet: 435-1040

MICHIGAN
Ann Arbor: 767-7850
Farmington Hills: 767-7850
Farmington Hills: 767-7850
Grand Rapids: 774-8300
Lansing: 394-1950
Livonia: 427-4200
Livonia: 427-4200
Livonia: 427-4200
Livonia: 427-4200

DANDY
Bates: 316-5100
Bates: 316-5100
Bates: 316-5100

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Elmhurst, Ill.	Elmhurst, Md.	Elmhurst, N.J.
800-272-1644	800-974-0460	800-242-4720

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General Information

Recon- ciling

Your records must be retained as long as their contents may be material in the administration of any Federal Revenue law. Records that support an item of income, deduction, or credit appearing on your return must be retained for a period of 7 years after the date that return was due or filed, or 2 years from the date the tax was paid, whichever occurs later. Some records must be kept indefinitely. Records of transactions that long they are material in determining the basis of the original or replacement property. Copies of your filed tax returns should also be retained as part of your records. Obtain Publication 552, Recordkeeping Requirements and A Guide to Tax Publications, for further details.

Death of Taxpayer

If a person died in 1976, or in 1977 before filing a return for 1976, the surviving spouse or personal representative of the estate must file a return for the deceased. If a refund is due, attach Form 1310, Statement of Claimant to Refund Due Deceased Taxpayer, to the return.

For purposes of these instructions, personal representative means the executor, administrator, or administrator of the decedent's estate; if no executor, administrator or administrator is appointed, qualified and acting within the United States, personal representative means any person in actual or constructive possession of any property of the decedent. For the personal representative can file a return for the decedent. If the decedent was a minor, the personal representative has not been appointed, the survivor can still file a joint return. The 1976 income of the decedent prior to death and the income of the surviving spouse for the entire year must be included in the surviving spouse's return. If you are filing such a joint return, write in the signature block "Surviving Spouse." Show the date of death in the name and address space.

For more information, get Publication 559, Federal Tax Guide for Survivors, Executors, and Administrators.

Your Filing Status (lines 1 through 5)

Read the following instructions carefully to find the filing status that fits your situation for 1976. Then check the box for your status on lines 1 through 5 on your return. Your tax rate depends on the box you check.

1. Single (see paragraphs 4 and 5)

This filing status applies if you are: (a) unmarried; (b) separated from your spouse by either divorce or separate maintenance decree.

(a) a widow or widower (but see paragraph 2, paragraph 2(b), and (c)); or (b) your spouse died in 1976 and you had not remarried. Also see paragraph 5.

(b) (1) married and did not intend to file a joint return; (2) did not live with your spouse at any time during 1976; (3) paid more than half the cost of keeping up your home for 1976; AND (4) your child or stepchild lived in your home for more than 6 months of 1976 and can be claimed by you as a dependent.

If paragraph 1(b) or 4(b) fits you, then you can forget the rules for married persons filing separate returns. You can file a joint return for 1976. This will give you income credit. It also means that if your spouse itemized deductions, you do NOT have to. You can use the standard deduction if you want and your limit is \$2,600 instead of the \$1,400 allowed married persons filing separate returns. If you want to file a joint return, check the "Married Head of Household" (paragraph 4(b)) which may give you a lower tax rate.

2. Married Filing Jointly (even if only one had income)

Filing a joint return often means tax savings for a couple because joint return rates are lower than other rates. A joint return must show all income both you and your spouse have. It also means that if your spouse itemized deductions, you do NOT have to. You may file a joint return even though your spouse lived in a different household.

This filing status applies if on December 31, 1976, you were either of the following:

- (a) married, even if you were not married for the whole year, or
- (b) a widow or widower, your spouse died in 1976, and you did not remarry. For your return, you may be considered married for all of the year, and you may file a joint return. (If you want to file a separate return, see paragraph 3.)

Special Election for Aliens.—You may file a joint return with your spouse if, at the time the individual was married, he or she was a resident alien and the United States your spouse agree to be taxed on your combined worldwide income.

If one spouse was a nonresident alien at the beginning of the taxable year and a resident of the United States on the last day of the taxable year and the other spouse was a citizen or resident of the United States at the beginning of the taxable year, you may file a joint return if you both agree to be taxed on your combined worldwide income.

For more details, obtain Publication 519, United States Tax Guide for Aliens.

Page 5

Note: If you are in doubt about whether to file joint or separate returns (discussed below), figure your tax both ways before deciding.

If you want us to figure your tax for you, we will do it the way that gives you the smaller tax.

3. Married Filing Separately

Some married taxpayers file separate returns because each wants to be responsible for only his or her own tax or to receive his or her own refund. Others file separate returns because their total tax may be less than the tax on a joint return.

If you cannot meet the requirements in paragraph 1(b) or paragraph 4(b) and you're both filing separate returns or your spouse is not filing, check box on line 3. You and your spouse must figure your tax the same way. If you itemize your deductions, your spouse must itemize. On that case file Form 1040 instead of Short Form 1041. If you itemize your deductions, your spouse cannot take the low income allowance deduction, but must also take the percentage standard deduction.

4. Unmarried Head of Household

There are special rates for those who can meet the tests for unmarried head of household. You may choose this filing status ONLY if on December 31, 1976, test (a) or (b) applies.

(a) You were unmarried or legally separated, and met test (1) or (2).

(1) You paid more than half the cost of keeping up a home which is the main home of your unmarried dependent (other than a child or stepchild). (They did not have to live with you.)

(2) You paid more than half the cost of keeping up the home in which you lived and which (except for temporary absences for vacation, school, etc.) was also lived in all year by one of the following:

- A. your unmarried child, grandchild, foster child, or stepchild. (They did not have to live with you.)
- B. your dependent who is a child or stepchild. (They did not have to live with you.)

Other Dependents (lines 6b and 6c) on page 7, that you can claim as a dependent provided that person is not your dependent under a multiple support agreement and is not a child, parent, or no one gave more than half the support.

(b) You (1) were married (do not intend to file a joint return), (2) did not live with your spouse at any time during 1976; (3) paid more than half the cost of keeping up your home for 1976; AND (4) your child or stepchild lived in your home during all of 1976 and can be claimed by you as a dependent.

Page 6

5. A Qualifying Widow(er) with Dependent Child

This filing status applies if your spouse died in 1974, 1975, AND on December 31, 1976, you met ALL these tests:

- had not remarried
- had lived with you a child or stepchild you could claim as your dependent
- paid over half the cost of keeping up the home for the year for the entire year
- could have filed a joint return with your spouse for the year your spouse died.

If your spouse died in 1976, and you had not remarried, see paragraph 2(b). Married Filing Jointly if your spouse died before 1974, see paragraphs 1(a) Single, and (b). Unmarried Head of Household.

Your Exemptions (lines 6a and 6e)

For Yourself

You always take one exemption for yourself, even if you were the dependent of someone else. You can take two exemptions if you were both blind and 65 or over. Check all the boxes on lines 6a and 6e for the exemptions you can take.

You can take the extra exemptions for age 65 or over and blindness for only yourself and your spouse. You cannot take them for dependents.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1977, you can take the extra exemption for age for 1976.

Proof of Blindness.—If completely blind, attach a statement from a qualified medical professional, a physician or registered optometrist that you or your spouse (a) cannot see over 20/20 with glasses or (b) the field of view does not exceed 20 degrees. If you are filing a joint return, you may instead submit a certified opinion to this effect from a skilled examining physician. You need to attach this certification only once to your return; in subsequent years attach only a statement referring to it.

For Your Spouse

You can take an exemption for your spouse if you are filing a joint return. If you are filing a separate return, you can take your spouse's exemptions only if your spouse is not filing a return, had no income, and was not the dependent of someone else.

Your spouse's exemptions are like your own: one for the regular exemption; two for either blindness or age 65 or over. Check all the boxes for exemptions you can take for your spouse on lines 6a and 6e.

At the end of 1976, you were legally divorced or separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that

(1) Can reasonably expect to receive more than \$500 from sources other than wages subject to withholding; or

(2) Can reasonably expect gross income to exceed—
(a) \$20,000 for a single individual, a head of household, or a widow or widower entitled to the special tax rates;
(b) \$20,000 for a married individual entitled to file a joint declaration with spouse, but only if the spouse has not received wages for the taxable year;
(c) \$20,000 for a married individual living apart from spouse, but only if the spouse has not received wages for the taxable year;
(d) \$10,000 for a married individual entitled to file a joint declaration with spouse, but only if both spouses received wages for the taxable year; or
(e) \$5,000 for a married individual not entitled to file a joint declaration with spouse.

See Form 1040-ES for details.

Penalty for Not Paying Enough Tax. During the year—
(1) If line 22 is \$100 or more and over 20 percent of line 19, you should file Form 1040 and attach Form 2210. You may owe a penalty unless you meet one or more of the exceptions explained on Form 2210.

3 Filing Status—Lines 1 through 5
Check only one box (lines 1 through 5). Your tax rate and your standard deduction depend on the box you check. So before you decide, see instructions for Filing Status on page 5.

4 Your Exemptions and Dependents—Lines 6a through 6f
See instructions for Your Exemptions and Children and Other Dependents, on pages 6 and 7, to find out whom you can claim.

5 Presidential Election Campaign Fund—Line 8
You may designate \$1 of your tax to the fund by checking the "Yes" box on line 8. On a joint return, the election to designate or not designate is available to both spouses. Both may elect to designate \$1 each for a total of \$2. If you elect not to designate, you may elect to designate \$1 and the other choose not to. If you check the "Yes" boxes, it will not increase your tax or reduce your refund.

Note: If you check a "Yes" box, you may not change that designation after a return is filed. However, if you check a "No" box but after you file your return you wish to "Yes" it, you may change your designation to "Yes" by filing Form 1040X, Amended U.S. Individual Income Tax Return.

6 Your Exemptions and Dependents—Lines 6a through 6f
See instructions for Your Exemptions and Children and Other Dependents, on pages 6 and 7, to find out whom you can claim.

7 Presidential Election Campaign Fund—Line 8
You may designate \$1 of your tax to the fund by checking the "Yes" box on line 8. On a joint return, the election to designate or not designate is available to both spouses. Both may elect to designate \$1 each for a total of \$2. If you elect not to designate, you may elect to designate \$1 and the other choose not to. If you check the "Yes" boxes, it will not increase your tax or reduce your refund.

Note: If you check a "Yes" box, you may not change that designation after a return is filed. However, if you check a "No" box but after you file your return you wish to "Yes" it, you may change your designation to "Yes" by filing Form 1040X, Amended U.S. Individual Income Tax Return.

Birth or Death of a Dependent
You can take a full \$750 exemption for a dependent who was born or died during 1976 if he or she met the tests for a dependent while he or she lived. This means that a baby born alive but who lived only a few minutes can be claimed as a dependent.

Filing in Lines 6b and 6c
• Enter on line 6b the first names of your dependent children who lived with you. Fill in the total number of children who lived with you.

• Enter on line 6c the first names and other information for each dependent who did not live with you. The number being claimed from line 7 to line 6c.

Declaration of Estimated Tax
In general, a declaration is not required to be filed if you expect that your 1976 Form 1040X will show IRS of less than \$500. If your tax balance due is to be paid in 1976, you must file a declaration.

Citizens of the United States or residents of the United States, Puerto Rico, Virgin Islands, Guam and American Samoa shall make a declaration of estimated tax if their total estimated tax is \$100 or more and they:

(1) Name and Address
Use the mailing label on the cover of the tax forms package we sent you. Correct your name and address if it has changed since you last filed. If you did not receive forms with a label, print or type your name and address in the appropriate block on your return.

(2) Social Security Number
If your social security number is wrong on the label or if you did not receive a label, show your correct number on the label. If you have more than one number, show both you and your spouse whether you file jointly or separately.

If you do not have a social security number, get an application Form SS-5 from a Social Security Administration office, post office, or from IRS. File it with the local office of the Social Security Administration. Do not rely solely on mail to make sure you receive a number. You will be notified by mail if you do not have a number by April 15, file your return without one and write "Applied for" in the block for social security number.

Don't forget to show occupations in the spaces in the upper right corner just below social security blocks.

8
Page 8

(b) Was any other person who lived in your home as a member of your household for the whole year.

Student Dependent
Even if your child had income of \$750 or more, you can claim him or her as a dependent if he or she was a full-time student and met tests (2), (3), and (4) under Children and Other Dependents on this page.

To qualify as a student, your child had to meet one of the following tests:

(1) Was enrolled as a full-time student at an educational institution during any 5 months of 1976; or

(2) Took a full-time, on-farm training course during any 5 months of 1976. (The course had to be given by an educational institution—or a State, county, or local government.)

For more information obtain Publication 501, Your Exemptions and Exclusions for Dependents.

Children of Divorced or Separated Parents
In most cases, the parent who has custody of the child for the greater part of the year can take the exemption for that child. If the child is in the custody of both parents, the parent who contributed more than the other parent contributed, may take the exemption if:

(1) That parent contributed at least \$600 toward the child's support during 1976, and the decree of divorce or separate maintenance, or the court order between the parents, states he or she can take the exemption; or

(2) That parent contributed \$1,200 or more for child support during 1976 (regardless of how many children) and the decree of divorce or separate maintenance, or the court order, states he or she contributed more than the other parent contributed.

Note: For purposes of determining the amount of child support, the parent who has remarried and has custody may count the support furnished by the new spouse.

Dependent Supported by Two or More Taxpayers
There is no limit on the number of taxpayers who can together provide support for more than half of another person's support, but no one of them alone paid over half and any one of them could claim the person as a dependent except for the support test. One of them can claim an exemption for that person if he or she meets the following two tests:

(1) He or she paid for at least 10% of the support; and

(2) He or she attaches to his or her return a signed Form 2120, Multiple Support Declaration, from each other person who paid at least 10% of the support.

If you are the only taxpayer who can claim the person supported on his or her own return.

Education assistance means a school that has a regular teaching staff, a regular curriculum, and is accredited by a recognized accrediting agency. It includes day camps, summer camps, and schools, junior and senior high schools, colleges, universities, technical and trade schools, and vocational schools. It does not include on-the-job training or courses, correspondence courses, etc.

9
Page 9

is not final (interlocutory decree) you may still take an exemption for spouse if you file a joint return.

Death of Spouse
If your spouse died during 1976, check the boxes for the exemptions you could have taken for your spouse on the date of death. See instruction for Death of Taxpayer on page 5.

Children and Other Dependents (lines 6b and 6c)
You can take a \$750 exemption for anyone who meets all the following live tests:

(1) Income—Received less than \$750 income, or (2) Student—Was a full-time student at an educational institution under 19 or a full-time student at least 5 months of the year. See instruction for Student Dependent.

(3) Support—Received over half of his or her support from you or is treated as receiving over half of his or her support from you under rules for "Children of Divorced or Separated Parents." The support can be provided by two or more taxpayers. The support can be from either spouse, a place to live, clothes, medical and dental care, and cost of education. In figuring support, include the fair rental value of a place to live if it is figured at fair rental value.

Support does not include things like the purchase of an automobile, furniture or appliances, income and social security taxes, premiums for life insurance, or other taxes. In figuring support, include money the dependent used for his or her own support, even if this money was not taxable. (For example, social security benefits, gifts, savings.) If your child was a student, do not include support for education expenses.

(4) Citizenship or Residence—Was one of the following: citizen or resident of the U.S., resident of Canada, Mexico, the Republic of Panama or the Canal Zone, or a resident of a foreign country and living with a citizen in a foreign country.

(5) Relationship.
(a) Was related to you (or your spouse if you are filing jointly) in one of the following ways:
Child
Stepchild
Stepfather
Stepmother
Mother
Father
Grandparent
Grandchild
Sister
Brother
Nephew
Niece
Stepbrother
Stepdaughter
Son-in-law
Daughter-in-law
Son-in-law
Daughter-in-law

(b) Was related to you (or your spouse if you are filing jointly) in one of the following ways:
Child
Stepchild
Stepfather
Stepmother
Mother
Father
Grandparent
Grandchild
Sister
Brother
Nephew
Niece
Stepbrother
Stepdaughter
Son-in-law
Daughter-in-law
Son-in-law
Daughter-in-law

(c) Was related to you (or your spouse if you are filing jointly) in one of the following ways:
Child
Stepchild
Stepfather
Stepmother
Mother
Father
Grandparent
Grandchild
Sister
Brother
Nephew
Niece
Stepbrother
Stepdaughter
Son-in-law
Daughter-in-law
Son-in-law
Daughter-in-law

(d) Was related to you (or your spouse if you are filing jointly) in one of the following ways:
Child
Stepchild
Stepfather
Stepmother
Mother
Father
Grandparent
Grandchild
Sister
Brother
Nephew
Niece
Stepbrother
Stepdaughter
Son-in-law
Daughter-in-law
Son-in-law
Daughter-in-law

(e) Was related to you (or your spouse if you are filing jointly) in one of the following ways:
Child
Stepchild
Stepfather
Stepmother
Mother
Father
Grandparent
Grandchild
Sister
Brother
Nephew
Niece
Stepbrother
Stepdaughter
Son-in-law
Daughter-in-law
Son-in-law
Daughter-in-law

Other relatives:
• A child who lived in your home as a member of your family if placed with you by a court order or agreement for adoption or placement.
• A child who lived in your home as a member of your family for the whole year.

Form 1042A (1978)		Part 2	
13a	Enter amount from line 12	13a	12,980.00
13b	If you checked 1, enter the greater of \$1,000 or 1% of line 13a, but not more than \$2,000	13b	210.00
13c	If you checked 2, enter the greater of \$1,000 or 1% of line 13a, but not more than \$2,000	13c	0.00
13d	Subtract line 13b from line 13a and enter difference	13d	12,770.00
14	Enter actual tax number of exemptions claimed on line of \$750	14	0.00
15	Enter the number of exemptions claimed on line of \$750	15	0.00
16	If line 15 is more than zero, enter Tax Table Schedule X, Y or Z on page 16	16	151.18
17a	Multiply \$35.00 by the number of exemptions on line 16	17a	176.10
17b	Enter \$75.00 if line 16 is not more than \$180 (not less than 200)	17b	172.60
17c	Subtract line 17b from line 17a and enter difference (but not less than zero)	17c	3.50
18	Enter tax 27c from line 16 and enter difference (but not less than zero)	18	154.68
19	Income tax. Subtract line 18a from line 18b and enter difference (but not less than zero)	19	345.40
20	Total Federal income tax withheld (attach Form W-2 to front)	20	479.40
21	Excess FICA, FRTA, or FICA/RTA tax withheld (see line 11, part 1)	21	18.00
22	19% limited tax payments (include amount liquidated in 1978 if any)	22	0.00
23	21 minus 20 minus 21 minus 22	23	0.00
24	Enter income credit from line 24 of tax return	24	0.00
25	23 minus 24	25	0.00
26	If line 21 is larger than line 21, enter amount OVERPAID	26	0.00
27	Amount of line 23 to be credited to 1977 TO YOU	27	0.00
28	Amount of line 23 to be credited to 1978 TO YOU	28	0.00
29	Amount of line 23 to be credited to 1979 TO YOU	29	0.00
30	Amount of line 23 to be credited to 1980 TO YOU	30	0.00
31	Amount of line 23 to be credited to 1981 TO YOU	31	0.00
32	Amount of line 23 to be credited to 1982 TO YOU	32	0.00
33	Amount of line 23 to be credited to 1983 TO YOU	33	0.00
34	Amount of line 23 to be credited to 1984 TO YOU	34	0.00
35	Amount of line 23 to be credited to 1985 TO YOU	35	0.00
36	Amount of line 23 to be credited to 1986 TO YOU	36	0.00
37	Amount of line 23 to be credited to 1987 TO YOU	37	0.00
38	Amount of line 23 to be credited to 1988 TO YOU	38	0.00
39	Amount of line 23 to be credited to 1989 TO YOU	39	0.00
40	Amount of line 23 to be credited to 1990 TO YOU	40	0.00
41	Amount of line 23 to be credited to 1991 TO YOU	41	0.00
42	Amount of line 23 to be credited to 1992 TO YOU	42	0.00
43	Amount of line 23 to be credited to 1993 TO YOU	43	0.00
44	Amount of line 23 to be credited to 1994 TO YOU	44	0.00
45	Amount of line 23 to be credited to 1995 TO YOU	45	0.00
46	Amount of line 23 to be credited to 1996 TO YOU	46	0.00
47	Amount of line 23 to be credited to 1997 TO YOU	47	0.00
48	Amount of line 23 to be credited to 1998 TO YOU	48	0.00
49	Amount of line 23 to be credited to 1999 TO YOU	49	0.00
50	Amount of line 23 to be credited to 2000 TO YOU	50	0.00
51	Amount of line 23 to be credited to 2001 TO YOU	51	0.00
52	Amount of line 23 to be credited to 2002 TO YOU	52	0.00
53	Amount of line 23 to be credited to 2003 TO YOU	53	0.00
54	Amount of line 23 to be credited to 2004 TO YOU	54	0.00
55	Amount of line 23 to be credited to 2005 TO YOU	55	0.00
56	Amount of line 23 to be credited to 2006 TO YOU	56	0.00
57	Amount of line 23 to be credited to 2007 TO YOU	57	0.00
58	Amount of line 23 to be credited to 2008 TO YOU	58	0.00
59	Amount of line 23 to be credited to 2009 TO YOU	59	0.00
60	Amount of line 23 to be credited to 2010 TO YOU	60	0.00
61	Amount of line 23 to be credited to 2011 TO YOU	61	0.00
62	Amount of line 23 to be credited to 2012 TO YOU	62	0.00
63	Amount of line 23 to be credited to 2013 TO YOU	63	0.00
64	Amount of line 23 to be credited to 2014 TO YOU	64	0.00
65	Amount of line 23 to be credited to 2015 TO YOU	65	0.00
66	Amount of line 23 to be credited to 2016 TO YOU	66	0.00
67	Amount of line 23 to be credited to 2017 TO YOU	67	0.00
68	Amount of line 23 to be credited to 2018 TO YOU	68	0.00
69	Amount of line 23 to be credited to 2019 TO YOU	69	0.00
70	Amount of line 23 to be credited to 2020 TO YOU	70	0.00
71	Amount of line 23 to be credited to 2021 TO YOU	71	0.00
72	Amount of line 23 to be credited to 2022 TO YOU	72	0.00
73	Amount of line 23 to be credited to 2023 TO YOU	73	0.00
74	Amount of line 23 to be credited to 2024 TO YOU	74	0.00
75	Amount of line 23 to be credited to 2025 TO YOU	75	0.00
76	Amount of line 23 to be credited to 2026 TO YOU	76	0.00
77	Amount of line 23 to be credited to 2027 TO YOU	77	0.00
78	Amount of		

and (b). You should use the one that will result in the larger deduction.

(3) **Percentage Standard Deduction.**—You are permitted a deduction of 16% of your total income, subject to a maximum amount.

(b) **Low-income Allowance**—You are permitted a deduction of a flat amount to insure that you will not be subject to Federal income tax if your income is below certain levels.

Note: If you can be claimed as a dependent by your parent(s), the standard deduction is not available for use against unearned income (lines 10c and 11). Thus, the percentage standard deduction is 16% of your earned income (line 9), and your low income allowance may not exceed line 9. (See "Caution" on page 11.)

Enter your standard deduction on line 13b as follows:

A If you checked the box on line 2 or 5 and line 13a is—

- Less than \$13,125, enter \$2,100.

- \$13,125 or more, but less than \$17,500, enter 16% of line 13a.
- \$17,500 or more, enter \$2,800.

B If you checked the box line on line 1 or 4 and line 13a is—

- Less than \$10,625, enter **\$1,700**.
- \$10,625 or more, but less than \$15,000, enter **16%** of line 13a.

- \$15,000 or more, enter \$2,400.

C If you checked the box on line 3 and line 13a is—

- Less than \$6,562.50, enter \$1,050.

10

10 If you want IRS to figure your tax:

Skip lines 13a through 18a, 19 and 21 through 25. Be sure that lines 18b and 20a, b and c are filled in, if you are eligible to claim the earned in-

come credit (see page 2), write "EIC" on line 20d and also write the first name of your child, who qualifies you for the credit, in the space to the left of the line 20d entry space, if not shown on line 4

If you are filing a joint return and both you and your spouse have income, show the income of each separately on page 1 at the bottom left margin below the arrow, so IRS can figure your tax the way that gives you the smaller tax.

File on or before April 15, 1977. We will then

figure your tax and send you a refund check if you have overpaid or bill you if you did not pay enough.

If you do not want IRS to figure your tax fill IN LINE 13a and complete the rest of your re-

turn as follows:

⑪ **Standard Deduction—Line 13b**

The standard deduction is a flat amount that you may take instead of itemizing deductions. There are two kinds of standard deductions as explained in (a)

Page 10

1040A U.S. Individual Income Tax Return		Department of the Treasury—Internal Revenue Service	
Name of decedent (or estate) JOHN T. & MARY		Last name BROWN	
Married or common-law partner (check one) 1		Your social security number 516 04 1492	
Principal residence (street address, including apartment, suite, or unit number) 3700 MILLWAY		File filing (or notification) 2	
City HOMETOWN, MARYLAND		State MD Zip 21776	
County ST. MARY'S		Taxpayer CLERK Spouse HOMEMAKER	
1 1 Single (Check only ONE box) 2 2 Married filing jointly (as one or two individual taxpayers) 3 3 Married filing separately (If spouse is also filing jointly, check "Married filing jointly" on spouse's return) 4 4 Widowed (If widowed, check "Married filing jointly" on spouse's return) 5 5 Unmarried head of household (If married, check "Married filing jointly" on spouse's return) 6 6 To be used by estate or executor (If married, check "Married filing jointly" on spouse's return)		a Regular 4 Yes 4 Spouse (check one) b First names of your dependent children who lived with you JAMES (number) 1 c Total of other dependents (from line b, and c) 1 d Number of other dependents (from line b, and c) 1 e Age 65 or older 0 Yourself 0 Spouse (check one) f Blind 0 Yourself 0 Spouse (check one) g Total (add lines d and e) 3 h Total (add lines d and e) 3	
7 Other dependents (List name, date of birth, and social security number of each dependent on page 1 of instructions)		i Yes 0 No 0 (If "Yes," check the box that applies) j Yes 0 No 0 (If "Yes," check the box that applies) k Yes 0 No 0 (If "Yes," check the box that applies)	
8 Presidential Election (Do you wish to designate \$1 of your taxes for this fund?) 1 Yes 0 No 0 (If "No," check the box that applies) 9 Campaign Fund (If you prefer, you may designate \$1 of your taxes to designate \$1 for the campaign fund.) 1 Yes 0 No 0 (If "No," check the box that applies)		10 Wages, salaries, tips, and other employee compensation (over \$400) 0 100 0 200 0 300 0 400 0 500 0 600 0 700 0 800 0 900 0 1000 0 1100 0 1200 0 1300 0 1400 0 1500 0 1600 0 1700 0 1800 0 1900 0 2000 0 2100 0 2200 0 2300 0 2400 0 2500 0 2600 0 2700 0 2800 0 2900 0 3000 0 3100 0 3200 0 3300 0 3400 0 3500 0 3600 0 3700 0 3800 0 3900 0 4000 0 4100 0 4200 0 4300 0 4400 0 4500 0 4600 0 4700 0 4800 0 4900 0 5000 0 5100 0 5200 0 5300 0 5400 0 5500 0 5600 0 5700 0 5800 0 5900 0 6000 0 6100 0 6200 0 6300 0 6400 0 6500 0 6600 0 6700 0 6800 0 6900 0 7000 0 7100 0 7200 0 7300 0 7400 0 7500 0 7600 0 7700 0 7800 0 7900 0 8000 0 8100 0 8200 0 8300 0 8400 0 8500 0 8600 0 8700 0 8800 0 8900 0 9000 0 9100 0 9200 0 9300 0 9400 0 9500 0 9600 0 9700 0 9800 0 9900 0 10000 0 10100 0 10200 0 10300 0 10400 0 10500 0 10600 0 10700 0 10800 0 10900 0 11000 0 11100 0 11200 0 11300 0 11400 0 11500 0 11600 0 11700 0 11800 0 11900 0 12000 0 12100 0 12200 0 12300 0 12400 0 12500 0 12600 0 12700 0 12800 0 12900 0 13000 0 13100 0 13200 0 13300 0 13400 0 13500 0 13600 0 13700 0 13800 0 13900 0 14000 0 14100 0 14200 0 14300 0 14400 0 14500 0 14600 0 14700 0 14800 0 14900 0 15000 0 15100 0 15200 0 15300 0 15400 0 15500 0 15600 0 15700 0 15800 0 15900 0 16000 0 16100 0 16200 0 16300 0 16400 0 16500 0 16600 0 16700 0 16800 0 16900 0 17000 0 17100 0 17200 0 17300 0 17400 0 17500 0 17600 0 17700 0 17800 0 17900 0 18000 0 18100 0 18200 0 18300 0 18400 0 18500 0 18600 0 18700 0 18800 0 18900 0 19000 0 19100 0 19200 0 19300 0 19400 0 19500 0 19600 0 19700 0 19800 0 19900 0 20000 0 20100 0 20200 0 20300 0 20400 0 20500 0 20600 0 20700 0 20800 0 20900 0 21000 0 21100 0 21200 0 21300 0 21400 0 21500 0 21600 0 21700 0 21800 0 21900 0 22000 0 22100 0 22200 0 22300 0 22400 0 22500 0 22600 0 22700 0 22800 0 22900 0 23000 0 23100 0 23200 0 23300 0 23400 0 23500 0 23600 0 23700 0 23800 0 239	

⑥ Wages, Salaries, Tips, and Other

Employee Compensation—Line 9

(d) Real estate investment trusts.

If you lose a Form W-2, ask your employer for a new one. If your employer does not give you a Form W-2 by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only your employer can issue your W-2 or correct it. If you are unable to get a correct Form W-2 from your employer by February 15, you must estimate your wages and taxes and attach Form W-2 from your employer to your tax return. Show the amount of your dividends on line 10a. Fill in the exclusion on 10b, then subtract it and show the difference on 10c.

January 15, contact an Internal Revenue Service office.

7 Dividends—Line 10

The first \$100 you receive from qualifying domestic corporations is not taxed. If you and your spouse each

to your account by banks, savings and loan associations, credit unions, and others. Include interest on tax refunds.

⑨ Total Income—Line 12

(a) Foreign corporations, including your share from a controlled foreign corporation.

you filed your return of your address change. This will help in forwarding your check to your new address as promptly as possible. Be sure to include your social security number in any correspondence with the IRS.

② Completing Your Return

• **Sign and Date Your Return and Make Sure the Preparer (if any) Also Signs.** It is not considered a return unless you sign it. Both you and your spouse must sign a return if you are married. If the person who prepares your return for pay is not an employee of a firm, corporation or another individual, then that person must sign the return as preparer and enter his, or her social security number and address. If the preparer is an employee of a firm, corporation or another individual, then that person must sign the return and enter the preparer's name, identification number, and address.

Note: The law requires such tax return preparers to include their identifying number and to furnish you with a copy of their statement of preparer's fees.

• **Attach your Forms W-2 and any statements or other forms.** Include payment if you owe tax.

Privacy Act Notification

The Code provides penalties for failure to file a return, failure to supply information required by law or regulations, failure to furnish specific information required on certain forms or for furnishing false information. Other provisions of the Code and Regulations require that information may include the disclosure of claimed exemptions, exclusions, credits, deductions, or adjustments resulting in increased tax liability, the loss of Social Security credits, and other financial and legal charges on unpaid taxes, and other disadvantages to the taxpayer.

The routine uses which may be made of tax return information include disclosure in accordance with law to the Department of Justice in connection with actual or potential criminal prosecution or civil tax litigation, to other Federal Agencies, to this or other departments of the United States to assist in the administration of their law, to other persons in accordance with and to the extent permitted by law, and to foreign governments in accordance with treaties.

Further information concerning the requirements for furnishing tax return information may be obtained from any Internal Revenue Service office.

This will be the principal notification under the Privacy Act of 1974 concerning the solicitation of information in connection with any tax return or tax liability of an individual. Additional notices may be given (but not required) to the individual in connection with requests during the course of tax administration activities such as audit, investigation or collection of any tax, interest, or penalty. Please retain this notification with your tax records and refer to it any time you are requested to furnish additional information.

③ Tax Due IRS—Line 22

If line 19 is more than line 21, show the difference on line 22. This is the tax you still owe.

How to Pay

You may pay by check or money order made payable to the Internal Revenue Service. Attach the security number on your check or money order and attach it to your return.

If line 22 is under \$1, you do not have to pay.

④ A Refund Due You—Line 23

If line 23 is more than line 21, show the difference on line 23. This is the amount that will be refunded to you.

Refund of Tax

If line 24 is under \$1, we will not send you a refund unless you ask for it when you file your return.

If you move after filing your return and you are expecting a refund, you should send your return to the service center where you filed your return, and the service center where serving your old address, and the amount of the refund will be refunded to you.

Privacy Act Notification

The Privacy Act of 1974 provides that each Federal Agency inform individuals, whom it asks to supply information, of the authority for the solicitation of the information and whether disclosure of such information is required by law. The Act also provides that individuals have the right to know for what purposes for which the information is to be used, the routine uses which may be made of the information, and the effects on the individual of not providing the requested information. This notification applies to the information that you are required to furnish on your estimated tax, to U.S. Gift Tax Returns, and to any other tax return required to be filed by an individual, and to schedules, statements, or other documents related to the returns, and any subsequent inquiries necessary to determine the correct tax liability and to collect any unpaid tax, interest, or penalty.

The Internal Revenue Code requires every person liable for any tax imposed by the Code to make a return of such tax, to keep such return, and to furnish such return as required by the Internal Revenue Service (sections 6001 and 6011 and the Regulations pertaining thereto). Individuals required to make returns, statements, or other documents shall include their Social Security Numbers on the returns (section 6109 and the Regulations pertaining thereto).

The principal purpose for soliciting tax return information is to administer the Internal Revenue laws of the United States. The information is used for the collection of the correct amount of tax. The completion of all appropriate items requested by the return forms and related data is mandatory except for the Presidential Election Campaign Fund designation on the U.S. Individual Income Tax Returns, which is voluntary.

in an amount on line 18b subtract it from line 18a and show the difference on line 19.

④ Income Tax Withheld—Line 20a

Fill in the amount shown on your Form W-2. If you have more than one Form W-2 add together the amounts shown for income tax withheld. Add together the amounts for you and your spouse.

⑤ Excess FICA, RRTA, or FICA/RRTA Tax Withheld (More Than One Employer)—Line 20b

If you had more than one employer in 1976 and to each employer you paid FICA tax, RRTA tax, or both (FICA, RRTA tax, or combined (FICA and RRTA) tax may have been taken out of your wages. If too much was withheld, you may be able to take credit for it against your 1976 tax liability. If you have more than one employer, you may be able to take credit for it against this separately for you and your spouse. If you are a railroad employee and claim the credit, attach a statement from your employer showing the amount of employee FICA and RRTA taxes withheld for 1976.

Step 1. Enter FICA and RRTA tax withheld on line 20a. Step 2. Subtract. Step 3. Enter this amount on Form 1040, line 20b.

Note: Do not include more than \$895.05 for any one employer. If any one employer withheld more than \$895.05, ask the employer to refund the excess to you. You cannot take credit for it on your return.

⑥ Estimated Tax Payments—Line 20c

Enter on this line any payments you made on your own account for 1976. Do not include a joint declaration of estimated tax for 1976 but decide to file a separate income tax return for 1976, either of you can claim all the estimated tax paid. Or, you can each claim part of the estimated amount you agree to. Be sure to show both of you on the return.

If you and your spouse filed separate estimated tax declarations for 1976 but decide to file a joint income tax return for 1976, enter on this line the total of the amounts paid on your separate declarations. Be sure to show both of your social security numbers on your joint return.

Follow these instructions even if your spouse died.

⑦ Earned Income Credit—Line 20d

If line 12 is less than \$8,000, see Earned Income Credit Worksheet and Special Instructions for those who are not required to file a return but can claim the Earned Income Credit on page 2. You may be entitled to a 10% refundable credit based on your earned income (line 9).

• \$6,562.50 or more, but less than \$8,750, enter 16% of line 13a.

• \$8,750 or more, enter \$1,400.

Married filing separately:

If you take the 16% standard deduction, on line 13b, your spouse must also take the 16% standard deduction. If you take the 16% standard deduction, the law below line 12 (you could be claimed as a dependent on your parent's return and had dividend or interest income), use the following substitute instruction for line 13b:

13b. Enter the greater of (1) or (2):

- 16% of line 9, but not more than \$2,400, if single or \$1,400 if married filing separately, or
- \$1,700 (if single, or \$1,050 if married filing separately), but not more than line 9.

⑧ Exemptions—Line 14

You are entitled \$750 for each exemption you can take. Multiply \$750 by the number of exemptions shown on line 6d and enter on line 14.

⑨ Taxable Income—Line 15

Subtract line 14 from line 13c. This is your taxable income and your tax is figured in this amount.

⑩ Figuring Your Tax—Line 16

Line 15 is \$20,000 or less: Find your tax in the Tax Table on line 13c. Line 15 is more than \$20,000: Use Tax Rate Schedule X, Y, or Z on page 16 to figure your tax and enter tax on line 16.

⑪ General Tax Credit—Line 17

Enter on line 17c the amount from line 17a (\$35.00 per \$1,000 of line 15) and line 17b (\$35.00 per \$1,000 of line 15), but not more than \$180. If you married filing separately, whichever is greater. If you show 6 or more exemptions on line 6d, the amount on line 17a will be greater.

Note: Married persons filing separate returns may choose to file jointly for 1976. If you do, you use line 17b (2% of taxable income) both must use it.

⑫ Credit for Contributions to Candidates for Public Office, etc.—Line 18b

Add up the money you gave to help pay campaign expenses of candidates for public office and political parties, or to help pay campaign expenses of candidates and elected public officials. Enter **HALF** if the money you gave, but not more than the smaller of these amounts (1) \$25.00 (\$50.00 on a joint return), or (2) the amount on line 18a.

⑬ Income Tax—Line 19

Subtract line 17c from line 16. Enter the amount on line 16 and show the difference on line 18a. If you filed

1976 Tax Table

Based on Taxable Income

If time 15 (Income) is—				And you are—				If time 15 (Income) is—				And you are—				
Over	Not over	Single	Married filing jointly	Over	Not over	Single	Married filing jointly	Over	Not over	Single	Married filing jointly	Over	Not over	Single	Married filing jointly	
0	4	0	0	3,275	3,300	131	131	131	186	183	2,375	2,600	422	422	406	384
4	5	0	0	3,300	3,325	131	131	131	186	183	2,600	2,625	422	422	406	384
5	5	0	0	3,325	3,350	131	131	131	186	183	2,625	2,650	422	422	406	384
5	5	0	0	3,350	3,375	131	131	131	186	183	2,650	2,675	422	422	406	384
5	5	0	0	3,375	3,400	131	131	131	186	183	2,675	2,700	422	422	406	384
5	5	0	0	3,400	3,425	131	131	131	186	183	2,700	2,725	422	422	406	384
5	5	0	0	3,425	3,450	131	131	131	186	183	2,725	2,750	422	422	406	384
5	5	0	0	3,450	3,475	131	131	131	186	183	2,750	2,775	422	422	406	384
5	5	0	0	3,475	3,500	131	131	131	186	183	2,775	2,800	422	422	406	384
5	5	0	0	3,500	3,525	131	131	131	186	183	2,800	2,825	422	422	406	384
5	5	0	0	3,525	3,550	131	131	131	186	183	2,825	2,850	422	422	406	384
5	5	0	0	3,550	3,575	131	131	131	186	183	2,850	2,875	422	422	406	384
5	5	0	0	3,575	3,600	131	131	131	186	183	2,875	2,900	422	422	406	384
5	5	0	0	3,600	3,625	131	131	131	186	183	2,900	2,925	422	422	406	384
5	5	0	0	3,625	3,650	131	131	131	186	183	2,925	2,950	422	422	406	384
5	5	0	0	3,650	3,675	131	131	131	186	183	2,950	2,975	422	422	406	384
5	5	0	0	3,675	3,700	131	131	131	186	183	2,975	3,000	422	422	406	384
5	5	0	0	3,700	3,725	131	131	131	186	183	3,000	3,025	422	422	406	384
5	5	0	0	3,725	3,750	131	131	131	186	183	3,025	3,050	422	422	406	384
5	5	0	0	3,750	3,775	131	131	131	186	183	3,050	3,075	422	422	406	384
5	5	0	0	3,775	3,800	131	131	131	186	183	3,075	3,100	422	422	406	384
5	5	0	0	3,800	3,825	131	131	131	186	183	3,100	3,125	422	422	406	384
5	5	0	0	3,825	3,850	131	131	131	186	183	3,125	3,150	422	422	406	384
5	5	0	0	3,850	3,875	131	131	131	186	183	3,150	3,175	422	422	406	384
5	5	0	0	3												

This column is to be used by a qualifying widow(er)

Page 13

This column is to be used by a qualifying widow(er)

Page 14

If line 15 income is—				And you are—				If line 15 income is—				And you are—			
Over	But not over	Married filing jointly	Head of household	Single	Married filing jointly	Head of household	Single	Over	But not over	Married filing jointly	Head of household	Single	Married filing jointly	Head of household	Single
1,200	4,800	747	7,700	7,650	1,348	1,548	1,442	13,700	18,800	13,700	18,800	13,700	18,800	13,700	18,800
4,800	9,600	883	817	7,700	1,548	1,548	1,442	13,700	18,800	13,700	18,800	13,700	18,800	13,700	18,800
9,600	14,400	955	883	7,700	1,548	1,548	1,442	13,700	18,800	13,700	18,800	13,700	18,800	13,700	18,800
14,400	19,200	985	883	7,700	1,548	1,548	1,442	13,700	18,800	13,700	18,800	13,700	18,800	13,700	18,800
19,200	24,000	995	883	7,700	1,548	1,548	1,442	13,700	18,800	13,700	18,800	13,700	18,800	13,700	18,800
24,000	28,800	995	883	7,700	1,548	1,548	1,442	13,700	18,800	13,700	18,800	13,700	18,800	13,700	18,800
28,800	33,600	995	883	7,700	1,548	1,548	1,442	13,700	18,800	13,700	18,800	13,700	18,800	13,700	18,800
33,600	38,400	995	883	7,700	1,548	1,548	1,442	13,700	18,800	13,700	18,800	13,700	18,800	13,700	18,800
38,400	43,200	995	883	7,700	1,548	1,548	1,442	13,700	18,800	13,700	18,800	13,700	18,800	13,700	18,800
43,200	48,000	995	883	7,700	1,548	1,548	1,442	13,700	18,800	13,700	18,800	13,700	18,800	13,700	18,800
48,000	52,800	995	883	7,700	1,548	1,548	1,442	13,700	18,800	13,700	18,800	13,700	18,800	13,700	18,800
52,800	57,600	995	883	7,700	1,548	1,548	1,442	13,700	18,800	13,700	18,800	13,700	18,800	13,700	18,800
57,600	62,400	995	883	7,700	1,548	1,548	1,442	13,700	18,800	13,700	18,800	13,700	18,800	13,700	18,800
62,400	67,200	995	883	7,700	1,548	1,548	1,442	13,700	18,800	13,700	18,800	13,700	18,800	13,700	18,800
67,200	72,000	995	883	7,700	1,548	1,548	1,442	13,700	18,800	13,700	18,800	13,700	18,800	13,700	18,800
72,000	76,800	995	883	7,700	1,548	1,548	1,442	13,700	18,800	13,700	18,800	13,700	18,800	13,700	18,800
76,800	81,600	995	883	7,700	1,548	1,548	1,442	13,700	18,800	13,700	18,800	13,700	18,800	13,700	18,800
81,600	86,400	995	883	7,700	1,548	1,548	1,442	13,700	18,800	13,700	18,800	13,700	18,800	13,700	18,800
86,400	91,200	995	883	7,700	1,548	1,548	1,442	13,700	18,800	13,700	18,800	13,700	18,800	13,700	18,800
91,200	96,000	995	883	7,700	1,548	1,548	1,442	13,700	18,800	13,700	18,800	13,700	18,800	13,700	18,800
96,000	100,800	995	883	7,700	1,548	1,548	1,442	13,700	18,800	13,700	18,800	13,700	18,800	13,700	18,800
100,800	105,600	995	883	7,700	1,548	1,548	1,442	13,700	18,800	13,700	18,800	13,700	18,800	13,700	18,800
105,600	110,400	995	883	7,700	1,548	1,548	1,442	13,700	18,800						

This column is to be used by a metallurgical engineer

Page 14

Buy U.S. Savings Bonds Where you work or bank



Take Stock in America

[illegible]

SCHEDULE Z—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household (See page 6)

Qualifying Widows and Widowers
 or spouse, see page 5, paragraph 1(d),
 listed as "unmarried" for purposes of

EDULE Y—Married Taxpayers and are a married person living apart from you. See instructions to see if you can be considered Schedule X or Z.

SCHEDULE X—Single Taxpayers Qualifying for Rates in Schedule Z

SCHE	Not C	ule Y
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1976 **Page 16**
Schedules
Tax Rate
Under the income averaging method
If line 15 is more than \$20,000 figure your tax on the amount on line 15 by using the appropriate tax rate schedule on Form 1040. If after subtracting \$3,000 from your 1976 taxable income, the balance is 90 percent of the first year's taxable income for the last four years (1972 through 1975). See Schedule C (Form 1040) and Publication 506, Computing Your Tax

And you are —				If line 15 (income) is —				And you are —				If line 15 (income) is —				
Over	Not over	Maxed out	Year tax is	Single	Married joint	Over	Not over	Maxed out	Year tax is	Single	Married joint	Over	Not over	Maxed out	Year tax is	
13,750	13,800	13,850	3,145	3,149	3,153	13,750	13,800	13,850	3,672	3,676	3,680	13,750	13,800	13,850	4,373	4,376
13,800	13,850	13,900	3,149	3,153	3,157	13,800	13,850	13,900	3,676	3,680	3,684	13,800	13,850	13,900	4,377	4,380
13,850	13,900	13,950	3,153	3,157	3,161	13,850	13,900	13,950	3,680	3,684	3,688	13,850	13,900	13,950	4,378	4,381
13,900	13,950	14,000	3,157	3,161	3,165	13,900	13,950	14,000	3,684	3,688	3,692	13,900	13,950	14,000	4,379	4,382
13,950	14,000	14,050	3,161	3,165	3,169	13,950	14,000	14,050	3,688	3,692	3,696	13,950	14,000	14,050	4,380	4,383
14,000	14,050	14,100	3,165	3,169	3,173	14,000	14,050	14,100	3,692	3,696	3,700	14,000	14,050	14,100	4,381	4,384
14,050	14,100	14,150	3,169	3,173	3,177	14,050	14,100	14,150	3,696	3,700	3,704	14,050	14,100	14,150	4,382	4,385
14,100	14,150	14,200	3,173	3,177	3,181	14,100	14,150	14,200	3,699	3,703	3,707	14,100	14,150	14,200	4,383	4,386
14,150	14,200	14,250	3,177	3,181	3,185	14,150	14,200	14,250	3,703	3,707	3,711	14,150	14,200	14,250	4,384	4,389
14,200	14,250	14,300	3,181	3,185	3,189	14,200	14,250	14,300	3,707	3,711	3,715	14,200	14,250	14,300	4,385	4,390
14,250	14,300	14,350	3,185	3,189	3,193	14,250	14,300	14,350	3,711	3,715	3,719	14,250	14,300	14,350	4,386	4,391
14,300	14,350	14,400	3,189	3,193	3,197	14,300	14,350	14,400	3,715	3,719	3,723	14,300	14,350	14,400	4,387	4,392
14,350	14,400	14,450	3,193	3,197	3,201	14,350	14,400	14,450	3,719	3,723	3,727	14,350	14,400	14,450	4,388	4,393
14,400	14,450	14,500	3,197	3,201	3,205	14,400	14,450	14,500	3,723	3,727	3,731	14,400	14,450	14,500	4,389	4,394
14,450	14,500	14,550	3,201	3,205	3,209	14,450	14,500	14,550	3,727	3,731	3,735	14,450	14,500	14,550	4,390	4,395
14,500	14,550	14,600	3,205	3,209	3,213	14,500	14,550	14,600	3,731	3,735	3,739	14,500	14,550	14,600	4,391	4,396
14,550	14,600	14,650	3,209	3,213	3,217	14,550	14,600	14,650	3,735	3,739	3,743	14,550	14,600	14,650	4,392	4,397
14,600	14,650	14,700	3,213	3,217	3,221	14,600	14,650	14,700	3,739	3,743	3,747	14,600	14,650	14,700	4,393	4,398
14,650	14,700	14,750	3,217	3,221	3,225	14,650	14,700	14,750	3,743	3,747	3,751	14,650	14,700	14,750	4,394	4,399
14,700	14,750	14,800	3,221	3,225	3,229	14,700	14,750	14,800	3,747	3,751	3,755	14,700	14,750	14,800	4,395	4,400
14,750	14,800	14,850	3,225	3,229	3,233	14,750	14,800	14,850	3,751	3,755	3,759	14,750	14,800	14,850	4,396	4,401
14,																

*This column is to be used by a qualifying widow(er).

Page 2

Schedule D (Form 1040) 1976

Part IV Computation of Alternative Tax (See Instruction 5 to See if the Alternative Tax Will Benefit You)

17	Enter amount from Form 1040, line 47	17	
18	Enter amount from line 15a (or Form 4798, Part IV, line 8(a))	18	
19	Subtract line 18 from line 17. If line 18 exceeds line 17, do not complete the rest of this part. The Alternative Tax will not benefit you.	19	
Note: If line 18 does not exceed \$25,000 (\$12,500 if married filing separately), omit lines 20 through 23 and enter zero on line 24.			
20	Enter \$25,000 (\$12,500 if married filing separately)	20	
21	Add lines 19 and 20	21	
22	Tax on amount on line 17*	22	
23	Tax on amount on line 21*	23	
24	Subtract line 23 from line 22	24	
25	Tax on amount on line 19*	25	
26	Enter 50% of line 18 but not more than \$12,500 (\$6,250 if married filing separately)	26	
27	Alternative Tax—add lines 24, 25, and 26. If smaller than the tax figured on the amount on Form 1040, line 47, enter this alternative tax on Form 1040, line 16. Also check the Schedule D box on Form 1040, line 15.	27	

*If the amount on which the tax is to be computed is \$20,000 or less use the Tax Table. If more than \$20,000 use the Tax Table Schedule X, Y, or Z.

Note: Enter your capital loss carryovers from 1976 to 1977:

Short-term (from Form 4798, Part II or Part V)

Long-term (from Form 4798, Part II or Part V)

Pre-1970	Post-1969

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5-1 (1-7-76)

SCHEDULE EForm 1040
Supplemental Income Schedule(From penalties and penalties, estates and trusts, etc.)
➔ Attach to Form 1040.**Supplemental Income Schedule**

Name(s) as shown on Form 1040

Your social security number

Part I**Pension and Annuity Income.**

If fully taxable, do not complete this part. Enter amount on Form 1040, line 23b.

For one pension or annuity not fully taxable, complete this part. If you have more than one pension or annuity that is not fully taxable, attach a schedule and enter combined total of taxable portions on line 5.

1 Name of payer

2 Did your employer contribute part of this cost?

If "Yes," was your contribution deductible within 3 years of the annuity starting date?

3 If "Yes," show your contribution \$

4 Amount includable this year

5 Taxable portion (Subtract line 4 from line 3)

6 If you are reporting from rental income from the Schedule E instructions to determine if you should file Form 4332. If it at least one of the following, check the appropriate box:

7 If it is at least one of the following, check the appropriate box:

8 If it is at least one of the following, check the appropriate box:

9 If it is at least one of the following, check the appropriate box:

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58 If it is at least one of the following, check the appropriate box:

59 If it is at least one of the following, check the appropriate box:

60 If it is at least one of the following, check the appropriate box:

Form 555 (Rev. 1975)

Due at expiration and file only pages 1 and 2

Page 3

Instructions

1. General.—To determine whether you are a resident alien for 1976, see the instructions on page 4 of that form. If you are a resident alien, you must file Form 555. If you are a nonresident alien, you must file Form 1040. If you are a resident alien, you must file Form 555. If you are a nonresident alien, you must file Form 1040.

2. How to file.—If you qualify for an exemption from the tax on your earned income, you must file Form 555. If you do not qualify for an exemption, you must file Form 1040.

3. Where to file.—If you are a resident alien, you must file Form 555 with the Internal Revenue Service Center in Philadelphia, Pennsylvania. If you are a nonresident alien, you must file Form 1040 with the Internal Revenue Service Center in Philadelphia, Pennsylvania.

4. When to file.—Form 555 must be filed by the due date for filing your tax return. If you are a resident alien, the due date is April 15. If you are a nonresident alien, the due date is June 15.

5. Special extensions of time for filing.—If you are a resident alien, you may be eligible for a special extension of time for filing Form 555. If you are a nonresident alien, you may be eligible for a special extension of time for filing Form 1040.

6. Joint returns.—A resident alien and a nonresident alien may not file a joint return. If you are a resident alien, you must file Form 555. If you are a nonresident alien, you must file Form 1040.

7. Earned income.—Earned income is income from wages, salaries, professional fees, and other similar income. It is income that you have earned by performing services.

8. Exemption from tax on earned income.—If you are a resident alien, you may be eligible for an exemption from the tax on your earned income. If you are a nonresident alien, you may be eligible for an exemption from the tax on your earned income.

9. Tax on earned income.—If you are a resident alien, you must pay tax on your earned income. If you are a nonresident alien, you must pay tax on your earned income.

10. Refund of tax.—If you are a resident alien, you may be eligible for a refund of tax. If you are a nonresident alien, you may be eligible for a refund of tax.

11. Penalties.—If you are a resident alien, you may be subject to penalties. If you are a nonresident alien, you may be subject to penalties.

12. Credits.—If you are a resident alien, you may be eligible for credits. If you are a nonresident alien, you may be eligible for credits.

13. Exemption from tax on unearned income.—If you are a resident alien, you may be eligible for an exemption from the tax on your unearned income. If you are a nonresident alien, you may be eligible for an exemption from the tax on your unearned income.

14. Tax on unearned income.—If you are a resident alien, you must pay tax on your unearned income. If you are a nonresident alien, you must pay tax on your unearned income.

15. Refund of tax on unearned income.—If you are a resident alien, you may be eligible for a refund of tax. If you are a nonresident alien, you may be eligible for a refund of tax.

16. Penalties.—If you are a resident alien, you may be subject to penalties. If you are a nonresident alien, you may be subject to penalties.

17. Credits.—If you are a resident alien, you may be eligible for credits. If you are a nonresident alien, you may be eligible for credits.

social services will be considered earned income. If you are a resident alien, you must file Form 555. If you are a nonresident alien, you must file Form 1040.

8. Bona fide residence (see 911a) Internal Revenue Code.

(a) General.—If you are a resident alien, you must file Form 555. If you are a nonresident alien, you must file Form 1040.

(b) Determination of residence.—No specific rule can be stated for determining whether you are a resident alien. The determination involves your entire situation. You must consider all the facts and circumstances.

(c) Statement of nonresidence.—If you are a resident alien, you must file Form 555. If you are a nonresident alien, you must file Form 1040.

(d) Exemption from tax on earned income.—If you are a resident alien, you may be eligible for an exemption from the tax on your earned income. If you are a nonresident alien, you may be eligible for an exemption from the tax on your earned income.

(e) Tax on earned income.—If you are a resident alien, you must pay tax on your earned income. If you are a nonresident alien, you must pay tax on your earned income.

(f) Refund of tax.—If you are a resident alien, you may be eligible for a refund of tax. If you are a nonresident alien, you may be eligible for a refund of tax.

(g) Penalties.—If you are a resident alien, you may be subject to penalties. If you are a nonresident alien, you may be subject to penalties.

(h) Credits.—If you are a resident alien, you may be eligible for credits. If you are a nonresident alien, you may be eligible for credits.

(i) Exemption from tax on unearned income.—If you are a resident alien, you may be eligible for an exemption from the tax on your unearned income. If you are a nonresident alien, you may be eligible for an exemption from the tax on your unearned income.

(j) Tax on unearned income.—If you are a resident alien, you must pay tax on your unearned income. If you are a nonresident alien, you must pay tax on your unearned income.

(k) Refund of tax on unearned income.—If you are a resident alien, you may be eligible for a refund of tax. If you are a nonresident alien, you may be eligible for a refund of tax.

(l) Penalties.—If you are a resident alien, you may be subject to penalties. If you are a nonresident alien, you may be subject to penalties.

(m) Credits.—If you are a resident alien, you may be eligible for credits. If you are a nonresident alien, you may be eligible for credits.

(n) Exemption from tax on earned income.—If you are a resident alien, you may be eligible for an exemption from the tax on your earned income. If you are a nonresident alien, you may be eligible for an exemption from the tax on your earned income.

(o) Tax on earned income.—If you are a resident alien, you must pay tax on your earned income. If you are a nonresident alien, you must pay tax on your earned income.

(p) Refund of tax.—If you are a resident alien, you may be eligible for a refund of tax. If you are a nonresident alien, you may be eligible for a refund of tax.

Page 2

Part III To be Completed for Both Bona Fide Residence and Physical Presence

10 Enter your total earned income (wages, salaries, professional fees, and other similar income) for 1976. If you are a resident alien, enter the amount (do not include unearned income) on line 10 of Form 555. If you are a nonresident alien, enter the amount (do not include unearned income) on line 10 of Form 1040.

11 Enter your total unearned income (interest, dividends, and other income) for 1976. If you are a resident alien, enter the amount (do not include earned income) on line 11 of Form 555. If you are a nonresident alien, enter the amount (do not include earned income) on line 11 of Form 1040.

12 Enter your total tax for 1976. If you are a resident alien, enter the amount on line 12 of Form 555. If you are a nonresident alien, enter the amount on line 12 of Form 1040.

13 Enter your total refund of tax for 1976. If you are a resident alien, enter the amount on line 13 of Form 555. If you are a nonresident alien, enter the amount on line 13 of Form 1040.

14 Enter your total exemption from tax on earned income for 1976. If you are a resident alien, enter the amount on line 14 of Form 555. If you are a nonresident alien, enter the amount on line 14 of Form 1040.

15 Enter your total exemption from tax on unearned income for 1976. If you are a resident alien, enter the amount on line 15 of Form 555. If you are a nonresident alien, enter the amount on line 15 of Form 1040.

16 Enter your total tax on earned income for 1976. If you are a resident alien, enter the amount on line 16 of Form 555. If you are a nonresident alien, enter the amount on line 16 of Form 1040.

17 Enter your total tax on unearned income for 1976. If you are a resident alien, enter the amount on line 17 of Form 555. If you are a nonresident alien, enter the amount on line 17 of Form 1040.

18 Enter your total refund of tax on earned income for 1976. If you are a resident alien, enter the amount on line 18 of Form 555. If you are a nonresident alien, enter the amount on line 18 of Form 1040.

19 Enter your total refund of tax on unearned income for 1976. If you are a resident alien, enter the amount on line 19 of Form 555. If you are a nonresident alien, enter the amount on line 19 of Form 1040.

20 Enter your total exemption from tax on earned income for 1976. If you are a resident alien, enter the amount on line 20 of Form 555. If you are a nonresident alien, enter the amount on line 20 of Form 1040.

21 Enter your total exemption from tax on unearned income for 1976. If you are a resident alien, enter the amount on line 21 of Form 555. If you are a nonresident alien, enter the amount on line 21 of Form 1040.

22 Enter your total tax for 1976. If you are a resident alien, enter the amount on line 22 of Form 555. If you are a nonresident alien, enter the amount on line 22 of Form 1040.

23 Enter your total refund of tax for 1976. If you are a resident alien, enter the amount on line 23 of Form 555. If you are a nonresident alien, enter the amount on line 23 of Form 1040.

24 Enter your total exemption from tax on earned income for 1976. If you are a resident alien, enter the amount on line 24 of Form 555. If you are a nonresident alien, enter the amount on line 24 of Form 1040.

25 Enter your total exemption from tax on unearned income for 1976. If you are a resident alien, enter the amount on line 25 of Form 555. If you are a nonresident alien, enter the amount on line 25 of Form 1040.

26 Enter your total tax on earned income for 1976. If you are a resident alien, enter the amount on line 26 of Form 555. If you are a nonresident alien, enter the amount on line 26 of Form 1040.

27 Enter your total tax on unearned income for 1976. If you are a resident alien, enter the amount on line 27 of Form 555. If you are a nonresident alien, enter the amount on line 27 of Form 1040.

Part II

Note: If you are a beneficiary entitled to the death benefit

lines in column (a) and divide line 1 by line 3 and

Form 1041 (2011)

1999R and identify in column 3 as "Capital gain portion of lump sum distribution less death benefit exclusion".

other gains or losses or to figure the alternative tax. Individuals who do not need Schedule D to report any

If you are not entitled to the death benefit exclusion, enter on Schedule D the capital gain portion shown on

Form 1041 in accordance with the previous instructions except identify as "Capital gain portion of lump sum distribution."

Ordinary income portion from block 3, Form 1099R Enter _____
 here instead of on Form 1041 or Form 1041A (see instructions)

Run A)	1	2	3
Added linear 1 and 2	.	.	.

DEATH BENEFIT EXCLUSION (SEE INSTRUCTION 5)

Total taxable amount (subtract line 4 from line 3) . . . 5

Current actuarial value of annuity (if applicable)	6
--	---

Adjusted total taxable amount (add lines 5 and 6, column (c))

50 percent of line 7, but not more than \$10,000.

less than zero

Adjusted minimum distribution allowance (subtract line 10 from 20 percent of line 9)

Adjusted total taxable amount less adjusted minimum distribut

10 percent of line 12

120 000 compute tax by using Tax Rate Schedule X/Single Tax on amount on line 13. Find tax in Single column of Tax Table

Multiply line 14 by 10. If no entry on line 6, skip lines 16 through

Divide line 6, column (c), by line 7 (see instruction E)

Multiply line 11 by percentage on line 16.

10 percent of line 18	.....	1
subtract line 17 from line 6, column (c)	.....	2

Tax on amount on line 19. Find tax in Single column of Tax Table

Multiply line 20 by 10

Subtract line 21 from line 15.

Divide line 2, column (c), by line 3, column (c) (see instruction

ine 23)

Tax on ordinary income portion of lump sum distribution shown on
Part I, line 24, of Part II, line 36, for 1975.

tax on ordinary income portion of lump-sum distribution received

247 show this amount on Form 1040 or Form 1041, page 1
from Form 4972" and increase the tax shown on Form 1040, line

. Table and Tax Rate Schedule X can be found in Instructions for Form 1040

A

Accelerated depreciation (See Tax preferences)

Additional tax for tax preferences: Classified by type of tax computation, 81

Comparison, 1975 and 1976, 2

Definition, 194

Reported on:

- All returns, 108
- Returns of taxpayers age 65 or over, 138
- Returns with income subject to tax, 92
- Returns with net gain from sales of capital assets, 96-97
- Returns with tax preferences, 107

Adjusted gross income (See justed gross income less deficit)

Adjusted gross income less deficit:

- As classifier, 193
- Average, 7-8
- Classified by:

 - Form of deduction, 55
 - Size of adjusted gross income, 50
 - Size of income under alternative income concepts, 44
 - Size of total income tax, 98-102
 - States, 152
 - By size of adjusted gross income, 165-192

- Tax rates, 119-122
- Type of exemptions, 72-76
- By States, 159-160
- Type of tax computation, 81

Coefficient of variation, 214

Comparison, 1975 and 1976, 2

Computation of, 26-33

Definition, 195

Itemized deductions as percent of, 66

- By type of itemized deduction, 67-70

Percent, 7-8

Reported on:

- All returns, 17
- Form 1040A returns, 38
- Classified by marital status, 37
- Joint returns, 22
- Taxpayers age 65 or over, 143
- Nonjoint returns, 16
- Classified by size of adjusted gross income, 11-15
- Nontaxable returns, 34
- Returns of dependents with unearned income, 71
- Returns of taxpayers age 65 or over, 140

Returns with credit for the elderly, 146

Returns with earned income credit, 105

- Classified by States, 151

Returns with general tax credit, 85

Returns with income subject to tax, 89

Returns with itemized deductions, 58-59

- Classified by marital status, 60-65
- Classified by States, 157

Returns with maximum tax on earned income, 95

- Returns with tax from special income averaging, 93
- Returns with tax preferences, 106
- Size and accumulated size, 7-8

Adjusted gross income less investment interest:

- Classified by size of income under alternative income concepts, 44-49
- Definition, 195
- Reported on nontaxable returns, 5

Adjusted gross income plus tax preferences:

- Classified by size of income under various income concepts, 44-49
- Definition, 195
- Reported on nontaxable returns, 5

Adjustments (See Statutory adjustments)

Age 65 or over:

- As classifier, 194
- Definition, 137
- Exemptions:

 - Comparison, 1975 and 1976, 56
 - Classified by marital status, 77
 - Classified by size of adjusted gross income, 72

Itemized deductions, 138

Reported on:

- Joint returns, 143-145
- Returns of taxpayers age 65 or over, 140-142
- Returns with comparison of retirement income credit and credit for the elderly, 139
- Returns with credit for the elderly, 146-147

Alimony received:

- Classified by size of alimony received, 52
- Computation of adjusted gross income, 26
- Definition, 195

Reported on nonjoint returns, 16

Reported on returns with itemized deductions, 65

Alternative tax:

- Definition, 195
- Reported on returns with income subject to tax, 89-92
- Reported on returns with net gain from sales of capital assets, 97
- Tax savings, 91
- Average tax savings, 91
- Type of tax computation, 81

Amortization (See Tax preferences)

Averages (See specific item)

B

Bad debt reserves (See Tax preferences)

Balance due after remittance:

- Definition, 195
- Reported on all returns, 111
- Reported on Form 1040A returns, 42
- Classified by marital status, 37

Blindness exemptions:

- Comparison, 1975 and 1976, 56
- Definition, 198
- Reported on all returns, 72
- Classified by marital status, 77
- Classified by States, 159

Business or profession net profit or loss:

- Classified by size of business or profession net profit or loss, 50
- Classified by States, 152
- Coefficient of variation, 214
- Comparison, 1975 and 1976, 2
- Computation of adjusted gross income, 30
- Definition, 195
- Reported on:

 - All returns, 17
 - Joint returns, 22
 - Nonjoint returns, 16
 - Returns with itemized deductions, 65
 - Returns with tax preferences, 106

C

Capital gain distributions:

- Definition, 196
- Reported on all returns, 28

Capital gains and losses (See Sales of capital assets)
 Capital gains portion of lump-sum distributions (See Sales of capital assets and Special income averaging)

Casualty or theft loss (net):

Definition, 196

Reported on:

Nontaxable returns, 57

Returns of taxpayers age 65 or over, 138

Returns with itemized deductions, 59

Classified by States, 158

Child care credit:

Definition, 196

Comparison with 1975 child care deduction, 86

Reported on returns with income tax before credits, 103

Classified by States, 162

Classifications and terms, 193-210

Coefficient of variation (See also specific item):

Definition, 211

For number of returns, 213

Classified by States, 219

For selected sources of income and tax items, 214-218

Contributions deducted:

As percent of adjusted gross income, 70

Reported on nontaxable returns, 57

Classified by size of income under alternative income concepts, 46-47

Definition, 196

Reported on:

Returns of taxpayers age 65 or over, 138

Returns with itemized deductions, 58-59

Classified by States, 158

Returns with tax preferences, 106

Contributions to candidates credit:

Classified by States, 163

Definition, 196

Reported on:

Form 1040A returns, 40

Classified by marital status, 37

Returns with income tax before credits, 104

Credit for tax on gasoline, fuel, and oil:

Definition, 197

Reported on all returns, 110

Credit for the elderly:

Comparison with retirement income credit, 1975 and 1976, 139

Definition, 196

Reported on:

All returns, 146-147

Returns of taxpayers age 65 or over, 142

Joint returns, 145

Returns with income tax before credits, 104

Classified by States, 162

Credit on 1977 estimated tax:

Coefficient of variation, 218

Definition, 197

Reported on all returns, 111

Reported on returns with tax overpayment, 113

Credits (See Tax credits)

D

Deductions (See Itemized

deductions, Standard deduction,

Total deductions, Low-income allowance, and Percentage standard deduction)

Dependents' exemptions:

Classified by marital status, 77

Classified by States, 159

Comparison, 1975 and 1976, 56

Definition, 198

Reported on all returns, 72

Reported on Form 1040A returns, 43

Dependents with unearned income:

Definition, 197

Returns of, 71

Depletion (See Tax preferences)

Description of the sample:

Method of estimation, 211

Sample criteria and

selection, 211

Sources of the data, 211

Dividend exclusion:

Computation of adjusted gross

income, 27

Definition, 197

Reported on Form 1040A

returns, 38

Dividends in adjusted gross income:

Classified by size of dividends

in adjusted gross income, 51

Classified by States, 153

Coefficient of variation, 215

Comparison, 1975 and 1976, 2

Computation of adjusted gross

income, 27

Definition, 197

Reported on:

All returns, 18

Form 1040A returns, 38

Classified by marital status, 37

Joint returns, 23

Nonjoint returns, 16

Nontaxable returns, 34

Returns filed by dependents

with unearned income, 71

Returns of taxpayers age 65 or over, 140

Joint returns, 143

Returns with itemized deductions, 65

Returns with tax preferences, 106

Domestic and foreign dividends

(See Dividends in adjusted gross

income)

E

Earned income (See Earned income credit and Maximum tax on earned income)

Earned income credit:

Classified by States, 151

Computation of, 105

Definition, 197

Reported on:

All returns, 111

Form 1040A returns, 40

Classified by marital status, 37

Returns with income tax before credits, 103

Classified by States, 162

Earned net income (See Maximum tax on earned income)

Estate or trust net income or

loss:

Classified by size of estate or

trust net income or loss, 52

Classified by States, 154

Coefficient of variation, 216

Comparison, 1975 and 1976, 2

Computation of adjusted gross income, 31

Definition, 198

Reported on:

All returns, 19

Joint returns, 24

Nonjoint returns, 16

Returns of taxpayers age 65 or over, 141

Joint returns, 144

Returns with itemized deductions, 65

Estimated tax payments:

Coefficient of variation, 218

Definition, 198

Reported on:

All returns, 110

Returns with tax due at time of filing, 112

Returns with tax overpayment, 113

Excess social security tax

withheld:

Definition, 198

Reported on all returns, 110

Exemptions (See also specific

type):

Classified by:

Size of income under alternative income concepts, 48

States, 155

Classified by size of adjusted gross income, 165-192

Classified by type of exemption, 159-160

Reported on returns with itemized deductions, 158

Type of exemption, 72-76

Classified by marital status, 77

Coefficient of variation, 216

Comparison, 1975 and 1976, 56

Definition, 198

Reported on:

All returns, 20

Form 1040A returns, 39

Joint returns, 25

Reported on returns of taxpayers age 65 or over, 143

Nonjoint returns, 11

Returns of taxpayers age 65 or over, 140

Returns with general tax

credit, 85

Returns with income subject

to tax, 89

Returns with itemized deductions, 60-64
Returns with credit for the elderly, 146
Election credit (See General tax credit)
Adjusted income:
Definition, 198
Reported on all returns, 44-49
Reported on nontaxable returns, 5

F

Net profit or loss:
Classified by size of farm income or loss, 50
Classified by States, 152
Coefficient of variation, 214
Comparison, 1975 and 1976, 2
Computation of adjusted gross income, 31
Definition, 198
Reported on:
All returns, 17
Joint returns, 22
Nonjoint returns, 16
Nontaxable returns, 34
Returns with itemized deductions, 65
Returns with tax preferences, 106
Filing requirements, V
Foreign tax credit:
Classified by size of income under alternative income concepts, 48-49
Definition, 198
Reported on returns with income tax before credits, 104
Form 1040A returns:
Classified by marital status, 37
Classified by size of adjusted gross income, 38-43
Forms and instructions, 221-261
Fully taxable pensions and annuities (See Pensions and annuities)

G

Gains and losses from sales of capital assets (See Sales of capital assets)
General tax credit:
Classified by States, 161
Definition, 199
Reported on:
All returns, 85
Form 1040A returns, 40
Classified by marital status, 37
Geographic coding, 149

H

Head of household, returns of (See so Marital status):
Classified by tax rates, 118
Classified by size of adjusted gross income, 129-132
Comparison, 1975 and 1976, 3
Definition, 199
Exemptions, 77

Reported on:
Form 1040A returns, 37
Returns with earned income credit, 105
Returns with itemized deductions, 63
Sources of income, 65
Selected items, 13
Sources of income, 16
High income returns, 44-49
Home mortgage interest:
Classified by States, 157
Definition, 199
Reported on returns with itemized deductions, 58-59

I

Income averaging:
Definition, 199
Reported on all returns, 81
Reported on returns with income subject to tax, 89-92
Tax savings, 91
Income subject to tax:
Classified by tax rates, 114-118
Classified by type of tax computation, 81
Definition, 200
Reported on:
All returns, 89-92
Returns with net gain from sales of capital assets, 96-97
Returns with tax preferences, 106
Tax generated at each rate, 119-135
Income tax after credits:
Classified by:
States, 155
Reported on returns with income tax before credits, 163
Tax rates, 114-118
Type of exemption, 72-76
Type of tax computation, 81
Coefficient of variation, 217
Comparison, 1975 and 1976, 2
Cumulated, 9-10
Definition, 200
Percent and accumulated percent, 9-10
Reported on:
All returns, 21
Form 1040A returns, 41
Classified by marital status, 37
Joint returns, 25
Nonjoint returns, 11-15
Returns of taxpayers age 65 or over, 142
Comparison with all returns, 138
Joint returns, 145
Returns with credit for the elderly, 147
Returns with earned income credit, 105
Returns with income tax before credits, 104
Returns with itemized deductions, 60-64
Returns with tax liability, 108
Returns with tax preferences, 107

Income tax before credits:
Classified by:
Size of adjusted gross income, 103
States, 161
Type of tax computation, 81
Coefficient of variation, 217
Definition, 200
Reported on:
All returns, 21
Form 1040A returns, 39
Classified by marital status, 37
Joint returns, 25
Nontaxable returns, 35
Returns of taxpayers age 65 or over, 141
Joint returns, 144
Returns with credit for the elderly, 147
Returns with earned income credit, 105
Returns with general tax credit, 85
Returns with income subject to tax, 91
Returns with net gain from sales of capital assets, 96-97
Returns with tax from special income averaging, 94
Returns with tax preferences, 107

Income tax withheld:
Coefficient of variation, 218
Definition, 200
Reported on:
All returns, 110
Form 1040A returns, 41
Classified by marital status, 37
Returns with tax due at time of filing, 112
Returns with tax overpayment, 113
Individual retirement account:
Computation of adjusted gross income, 32
Definition, 200
Returns with premature distributions, 84
Interest paid deduction:
As a percent of adjusted gross income, 69
Reported on nontaxable returns, 57
Classified by size of income under alternative income concepts, 46
Definition, 200
Reported on:
Returns of taxpayers age 65 or over, 138
Returns with itemized deductions, 58-59
Classified by States, 157
Returns with tax preferences, 106

Interest received:
Classified by size of interest received, 51
Classified by States, 153
Coefficient of variation, 215
Comparison, 1975 and 1976, 2
Computation of adjusted gross income, 26
Definition, 201

- Reported on:
 All returns, 19
 Form 1040A returns, 39
 Classified by marital status, 37
 Joint returns, 23
 Nonjoint returns, 16
 Nontaxable returns, 34
 Returns filed by dependents with unearned income, 71
 Returns of taxpayers age 65 or over, 140
 Comparison with all returns, 138
 Returns with credit for the elderly, 146
 Returns with itemized deductions, 65
 Returns with tax preferences, 106
- Investment credit:
 Classified by States, 162
 Definition, 201
 Reported on returns with income tax before credits, 104
- Investment interest:
 Classified by size of income under alternative income concepts, 44-45
 Definition, 201
- Itemized deductions (See also specific type):
 As a percent of adjusted gross income, 66
 Classified by type of deduction, 67-70
 As classifier, 193
 Classified by:
 Size of income under alternative income concepts, 44-47
 States, 155
 Type of deduction, 58-59
 Classified by States, 157-158
 Coefficient of variation (total only), 216
 Comparison, 1975 and 1976, 55
 Definition, 201
 Reported on:
 All returns, 20
 Classified by selected marital status, 60-64
 Joint returns, 24
 Nontaxable returns, 35
 As a percent of adjusted gross income, 57
 Returns filed by dependents with unearned income, 71
 Returns of taxpayers age 65 or over, 138
 Returns with income subject to tax, 89
 Returns with tax preferences, 106
 Sources of income on returns with itemized deductions, 65
- J**
 Joint returns of husbands and wives:
 Classified by States, 165-192
 Classified by tax rates, 115
 Classified by size of adjusted gross income, 123-125
- Comparison, 1975 and 1976, 3
 Definition, 201
 Exemptions, 77
 Classified by States, 160
 Reported on:
 All returns, 22-25
 Form 1040A returns, 37
 Returns with and without presidential election campaign fund checkoff, 36
 Returns with earned income credit, 105
 Returns of taxpayers age 65 or over, 143-145
 Returns with itemized deductions, 65
- L**
 Limitations of the data (See Description of the sample and Coefficient of variation)
 Long-term capital gains and losses (See Sales of capital assets)
 Long-term gains from certain binding contracts, distributions, and installment sales (See Sales of capital assets)
 Low-income allowance (See also Standard deduction):
 Comparison, 1975 and 1976, 55
 Definition, 201
 Reported on returns of taxpayers age 65 or over, 138
 Lump-sum distributions not included in adjusted gross income:
 Definition, 201
 Reported on:
 All returns, 33
 Returns with income subject to tax, 91
 Returns with tax from special income averaging, 93
 Returns of taxpayers age 65 or over, 138
- M**
 Marginal tax rate (See Tax rates)
 Marital status (See also specific type):
 As classifier, 193
 Classified by tax rates, 114-118
 Classified by size of adjusted gross income, 123-135
 Comparison, 1975 and 1976, 3
 Exemptions, 77
 Joint returns, 22-25
 Nonjoint returns, 11-15
 Sources of income, 16
 Reported on:
 Form 1040A returns, 37
 Returns with itemized deductions, 60-64
 Sources of income, 65
 Returns with and without presidential election campaign fund checkoff, 36
 Maximum tax on earned income:
 Definition, 202
 Reported on all returns, 95
 Reported on returns with income subject to tax, 89-92
 Tax savings, 91
 Type of tax computation, 81
- Medical and dental expense deduction:
 As a percent of adjusted gross income, 67
 Reported on nontaxable returns, 57
 Classified by size of income under alternative income concepts, 46-47
 Classified by States, 157
 Definition, 202
 Reported on returns of taxpayers age 65 or over, 138
 Reported on returns with itemized deductions, 58-59
 Minimum tax (See Additional tax for tax preferences)
 Miscellaneous itemized deductions:
 Classified by size of income under alternative income concepts, 46-47
 Classified by States, 158
 Definition, 203
 Reported on:
 Nontaxable returns, 57
 Returns of taxpayers age 65 or over, 138
 Returns with itemized deductions, 58-59
- N**
 Net capital gain (See Sales of capital assets)
 Net capital gain after carryover (See Sales of capital assets)
 Net capital loss (See Sales of capital assets)
 Net capital loss after carryover (See Sales of capital assets)
 Net operating loss credit (See Additional tax for tax preferences)
 Net operating loss eligible for carryover (See Additional tax for tax preferences)
 No Benefit Deduction (See Additional tax for tax preferences)
 Nonjoint returns (See Marital status)
 Nonsampling errors (See Description of the sample)
 Nontaxable returns:
 Classified by size of income under alternative income concepts, 5
 Comparison, 1975 and 1976, 2
 Comparison, 1969-1976, 4
 Definition, 194
 Itemized deductions as a percent of adjusted gross income, 57
 Sources of income and deductions, 34-35
 Number of returns (See also specific type):
 Classified by marital status, 3
 Classified by States, 152
 Comparison, 1975 and 1976, 56
 Total, cumulated, 7-8
- O**
 One-half excess net long-term capital gain (See Sales of capital assets)

r deductions (See Miscellaneous
ized deductions)
r dependents (See Dependents'
ptions)
r income or loss:
omputation of adjusted gross
income, 32
efinition, 203
eported on:
Form 1040A returns, 37
Nonjoint returns, 16
Returns with itemized deduc-
tions, 65
r tax credits:
lassified by States, 163
efinition, 203
eported on returns with income
ax before credits, 104
r taxpayers:
efinition, 203
eported on all returns, 110
ayment:
lassified by States, 164
oefficient of variation, 218
efinition, 203
eported on:
All returns, 111
Form 1040A returns, 42
Classified by marital sta-
tus, 37
Returns with tax overpay-
ment, 113

P

nership net income or net loss:
lassified by size of
artnership net profit or
oss, 50
lassified by States, 152
oefficient of variation, 214
omparison, 1975 and 1976, 2
omputation of adjusted gross
income, 31
efinition, 203
eported on:
All returns, 18
Joint returns, 22
Nonjoint returns, 16
Nontaxable returns, 34
Returns with itemized deduc-
tions, 65
ent on 1975 declaration of
limited tax (See Estimated tax
ments)
ment with request for extension
filing time:
Definition, 203
Reported on all returns, 110
sions and annuities:
Classified by size of pensions
and annuities, 51
Classified by States, 154
Computation of adjusted gross
income, 26-27
Definition, 204
Reported on:
All returns, 19
Joint returns, 23
Nonjoint returns, 16
Returns of taxpayers age 65
or over, 138
Classified by size of
adjusted gross in-
come, 140-141
Joint returns, 143-144

Returns with credit for the
elderly, 146
Returns with itemized
deductions, 65
Percentage standard deduction (See
also Standard deduction):
Comparison, 1975 and 1976, 55
Definition, 204
Reported on returns of
taxpayers age 65 or over, 138
Personal exemption credit (See
General tax credit)
Political contributions (See
Contributions to candidates credit)
Presidential election campaign
fund checkoff:
Classified by marital status, 36
Definition, 204
Purchase of new principal
residence credit:
Classified by States, 161
Definition, 204
Reported on returns with income
tax before credits, 103

R

Refund (See also Overpayment):
Classified by States, 164
Coefficient of variation, 218
Definition, 205
Reported on:
All returns, 111
Form 1040A returns, 42
Classified by marital sta-
tus, 37
Returns with tax overpay-
ment, 113
Regular tax computation:
Definition, 205
Reported on all returns, 81
Reported on returns with income
subject to tax, 89-92
Rent net income or loss:
Classified by size of rent net
income or loss, 51
Classified by States, 154
Coefficient of variation, 215
Comparison, 1975 and 1976, 2
Computation of adjusted gross
income, 28
Definition, 205
Reported on:
All returns, 19
Joint returns, 23
Nonjoint returns, 16
Returns of taxpayers age 65
or over, 138
Classified by size of
adjusted gross income, 141
Joint returns, 144
Returns with credit for the
elderly, 147
Returns with itemized
deductions, 65
Returns with tax pref-
erences, 106
Retirement income credit (See
Credit for the elderly)
Royalty net income or loss:
Classified by size of royalty
net income or loss, 52
Classified by States, 154
Coefficient of variation, 216
Comparison, 1975 and 1976, 2

Computation of adjusted gross
income, 28
Definition, 205
Reported on:
All returns, 19
Joint returns, 24
Nonjoint returns, 16
Returns of taxpayers age 65
or over, 138
Classified by size of
adjusted gross income, 141
Joint returns, 144
Returns with itemized
deductions, 65
Returns with tax pref-
erences, 106

S

Salaries and wages:
Classified by:
Size of salaries and wages, 50
States, 152
Classified by size of
adjusted gross in-
come, 165-192
Type of exemption, 73-76
Coefficient of variation, 214
Comparison, 1975 and 1976, 2
Computation of adjusted gross
income, 26
Definition, 205
Reported on:
All returns, 17
Form 1040A returns, 38
Classified by marital sta-
tus, 37
Joint returns, 22
Nonjoint returns, 16
Nontaxable returns, 34
Returns filed by dependents
with unearned income, 71
Returns of taxpayer age 65
or over, 138
Classified by size of
adjusted gross income, 140
Joint returns, 143
Returns with credit for the
elderly, 146
Returns with earned income
credit, 105
Returns with itemized deduc-
tions, 65
Returns with tax pref-
erences, 106
Sales of capital assets net gain
or loss:
Classified by size of sales of
capital assets net gain, 51
Classified by States, 153
Coefficient of variation, 215
Comparison, 1975 and 1976, 2
Computation of adjusted gross
income, 28-30
Definition, 205
Reported on:
All returns, 18
Joint returns, 23
Nonjoint returns, 16
Returns filed by dependents
with unearned income, 71
Returns of taxpayers age 65
or over, 140
Joint returns, 143
Returns with credit for the
elderly, 146

- Returns with itemized deductions, 65
 - Returns with regular or alternative tax computation, 96-97
 - Returns with tax preferences, 106
 - Sales of property other than capital assets:
 - Classified by size of sales of property other than capital assets net gain or loss, 51
 - Classified by States, 153
 - Coefficient of variation, 215
 - Computation of adjusted gross income, 30
 - Definition, 206
 - Reported on:
 - All returns, 18
 - Joint returns, 23
 - Nonjoint returns, 16
 - Nontaxable returns, 34
 - Returns of taxpayers age 65 or over, 140
 - Joint returns, 143
 - Returns with itemized deductions, 65
 - Sample criteria (See Description of the sample)
 - Sampling variability (See Coefficient of variation)
 - Self-employed retirement deduction:
 - Returns with premature distributions, 84
 - Self-employment income (See Earned income credit)
 - Self-employment tax:
 - Classified by size of adjusted gross income, 109
 - Coefficient of variation, 217
 - Comparison, 1975 and 1976, 2
 - Definition, 206
 - Reported on all returns, 21
 - Reported on joint returns, 25
 - Separate returns of husbands and wives:
 - Classified by tax rates, 116
 - Classified by size of adjusted gross income, 126-128
 - Comparison, 1975 and 1976, 3
 - Definition, 207
 - Exemptions, 77
 - Reported on Form 1040A returns, 37
 - Reported on returns with itemized deductions, 62
 - Sources of income, 65
 - Selected items, 12
 - Sources of income, 16
 - Sick pay exclusion:
 - Computation of adjusted gross income, 32
 - Definition, 207
 - Reported on returns of taxpayers age 65 or over, 141
 - Joint returns, 144
 - Single persons not heads of households or surviving spouses, returns of:
 - Classified by tax rates, 117
 - Classified by size of adjusted gross income, 133-135
 - Comparison, 1975 and 1976, 3
 - Definition, 207
 - Exemptions, 77
 - Reported on:
 - Form 1040A returns, 37
 - Returns with itemized deductions, 64
 - Sources of income, 65
 - Selected items, 15
 - Sources of income, 16
 - Small Business Corporation net profit or loss:
 - Classified by size of Small Business Corporation net profit or loss, 51
 - Classified by States, 154
 - Comparison, 1975 and 1976, 2
 - Computation of adjusted gross income, 32
 - Definition, 207
 - Reported on:
 - All returns, 18
 - Joint returns, 22
 - Nonjoint returns, 16
 - Nontaxable returns, 34
 - Returns with itemized deductions, 65
 - Social security taxes on tip income:
 - Definition, 207
 - Reported on all returns, 109
 - Sources of income (See specific type)
 - Sources of the data (See Description of the sample)
 - Special income averaging method:
 - Definition, 207
 - Reported on all returns, 93-94
 - Standard deduction (See also Low-income allowance and Percentage standard deduction):
 - Classified by size of income under alternative income concepts, 46-47
 - Classified by States, 155
 - Coefficient of variation, 216
 - Comparison, 1975 and 1976, 55
 - Definition, 208
 - Reported on:
 - All returns, 20
 - Joint returns, 24
 - Returns filed by dependents with unearned income, 71
 - Returns of taxpayers age 65 or over, 138
 - Returns with income subject to tax, 89
 - State data:
 - As classifier, 193
 - Classified by size of adjusted gross income, 165-192
 - Earned income credit, 151
 - Exemptions, 159-160
 - Itemized deductions, 157-158
 - Sources of income, 152-156
 - Tax credits and taxpayments, 161-164
 - State income tax refunds:
 - Coefficient of variation, 216
 - Computation of adjusted gross income, 26
 - Definition, 208
 - Reported on:
 - All returns, 19
 - Joint returns, 24
 - Nonjoint returns, 16
 - Returns with itemized deductions, 65
 - Statutory adjustments:
 - Coefficient of variation, 216
 - Comparison, 1975 and 1976, 2
 - Computation of adjusted gross income, 32
 - Definition, 208
 - Reported on:
 - All returns, 20
 - Joint returns, 24
 - Nonjoint returns, 16
 - Nontaxable returns, 34
 - Returns of taxpayers age 65 or over, 138
 - Classified by size of adjusted gross income, 141
 - Joint returns, 144
 - Returns with itemized deductions, 65
 - Stock options (See Tax preferences)
 - Surviving spouse returns:
 - Classified by tax rates, 115
 - Classified by size of adjusted gross income, 123-125
 - Comparison, 1975 and 1976, 3
 - Definition, 208
 - Exemptions, 77
 - Reported on:
 - Form 1040A returns, 37
 - Returns with itemized deductions, 65
 - Selected items, 14
 - Sources of income, 16
- T
- Tax computation (See specific type)
 - Tax credits (See also specific type):
 - Child care credit, comparison 1975 and 1976, 86
 - Classified by size of income under alternative income concepts, 48-49
 - Classified by States, 161-163
 - Coefficient of variation, 217
 - Comparison, 1975 and 1976, 2
 - Credit for the elderly, 146-147
 - Comparison, 1975 and 1976, 139
 - Definition, 208
 - Earned income credit, 105
 - Classified by States, 151
 - General tax credit, 85
 - Reported on:
 - All returns, 21
 - Form 1040A returns, 40
 - Classified by marital status, 37
 - Joint returns, 25
 - Nontaxable returns, 35
 - Returns of taxpayers age 65 or over, 142
 - Joint returns, 145
 - Returns with income subject to tax, 92
 - Type, 103-104
 - Tax due at time of filing:
 - Classified by States, 164
 - Coefficient of variation, 218
 - Definition, 208
 - Reported on:
 - All returns, 112
 - Form 1040A returns, 41
 - Classified by marital status, 37
 - Returns with tax liability, 111
 - Tax from recomputing prior-year investment credit:
 - Definition, 208
 - Reported on all returns, 108

- law changes, VI
liability (See Total tax
liability or Total income Tax)
overpayment (See Overpayment)
payments (See also specific
):
classified by States, 164
coefficient of varia-
tion, 217-218
definition, 208
reported on:
All returns, 110
Form 1040A returns, 41
Classified by marital sta-
tus, 37
Returns with tax due, 112
Returns with tax overpay-
ment, 113
preferences:
classified by size of income
under alternative income
concepts, 44-45
definition, 209
reported on all returns, 106-107
rates:
classified by marital status,
23-135
definition, 193
marginal tax rates, 114-118
reported on returns with income
subject to tax, 119-122
rate schedules:
definition, 193
illustrated, 248-249
savings (See specific type of
computation)
taxable income (See also Income
subject to tax):
classified by:
Size of income under
alternative income con-
cepts, 48-49
States, 155
Reported on returns with
itemized deductions, 158
Type of tax computation, 90
Coefficient of variation, 217
Comparison, 1975 and 1976, 2
Cumulated, number, per-
cent, 9-10
Definition, 209
Reported on:
All returns, 21
Form 1040A returns, 39
Classified by marital sta-
tus, 37
Joint returns, 25
Nonjoint returns, 11-15
Nontaxable returns, 35
Returns of taxpayers age 65
or over, 138
Classified by size of
adjusted gross income, 141
Joint returns, 144
Returns with credit for the
elderly, 147
Returns with general tax
credit, 85
Returns with income subject
to tax, 119
Classified by marital
status, 123-135
Returns with itemized
deductions, 60-64
Returns with maximum tax on
earned income, 95
Returns with net gain from
sales of capital assets, 97
Taxable returns:
Classified by size of income
under alternative income
concepts, 44-49
Comparison, 1975 and 1976, 2
Cumulated, number, per-
cent, 7-10
Definition, 194
Taxes paid deduction:
As a percent of adjusted gross
income, 68
Reported on nontaxable
returns, 57
Classified by size of income
under alternative income
concepts, 46-47
Classified by States, 157
Definition, 208
Reported on returns of
taxpayers age 65 or over, 138
Reported on returns with
itemized deductions, 58-59
Taxpayer exemptions:
Classified by marital status, 77
Classified by States, 159-160
Comparison, 1975 and 1976, 56
Definition, 205
Reported on all returns, 72-76
Total deductions (See also
Itemized deductions and Standard
deduction):
Coefficient of variation, 216
Comparison, 1975 and 1976, 55
Definition, 209
Reported on:
All returns, 20
Form 1040A returns, 39
Classified by marital
status, 37
Joint returns, 24
Nonjoint returns, 11-15
Nontaxable returns, 34
Returns filed by dependents
with unearned income, 71
Returns of taxpayers age 65
or over, 141
Joint returns, 144
Returns with credit for the
elderly, 147
Total income tax:
As a percent of adjusted gross
income, 9-10
Average, 9-10
Classified by:
Size of income under
alternative income con-
cepts, 48-49
Size of total income
tax, 98-102
States, 156
Classified by size of
adjusted gross in-
come, 165-192
Reported on returns with
itemized deductions, 158
Type of exemptions, 72-76
Coefficient of variation, 217
Comparison, 1975 and 1976, 2
Cumulated, number, per-
cent, 9-10
Definition, 209
Reported on:
All returns, 21
Joint returns, 25
Nonjoint returns, 11-15
Returns filed by dependents
with unearned income, 71
Returns of taxpayers age 65
or over, 138
Classified by size of
adjusted gross in-
come, 142
Joint returns, 145
Returns with credit for the
elderly, 147
Returns with income subject
to tax, 92
Returns with itemized
deductions, 60-64
Returns with tax liabil-
ity, 108
Total tax liability:
Classified by States, 156
Reported on returns with
income tax before credits, 163
Coefficient of variation, 217
Comparison, 1975 and 1976, 2
Definition, 209
Reported on:
All returns, 21
Form 1040A returns, 41
Joint returns, 25
Returns of taxpayers age 65
or over, 138
Classified by size of
adjusted gross in-
come, 142
Joint returns, 145
Returns with credit for the
elderly, 147
Returns with tax due, 112
Returns with tax liabil-
ity, 108
Returns with tax overpayment,
113
U
Unearned taxable income (See
Maximum tax on earned income)
W
Work incentive (WIN) program
credit:
Classified by States, 163
Definition, 209
Reported on returns with income
tax before credits, 104

976

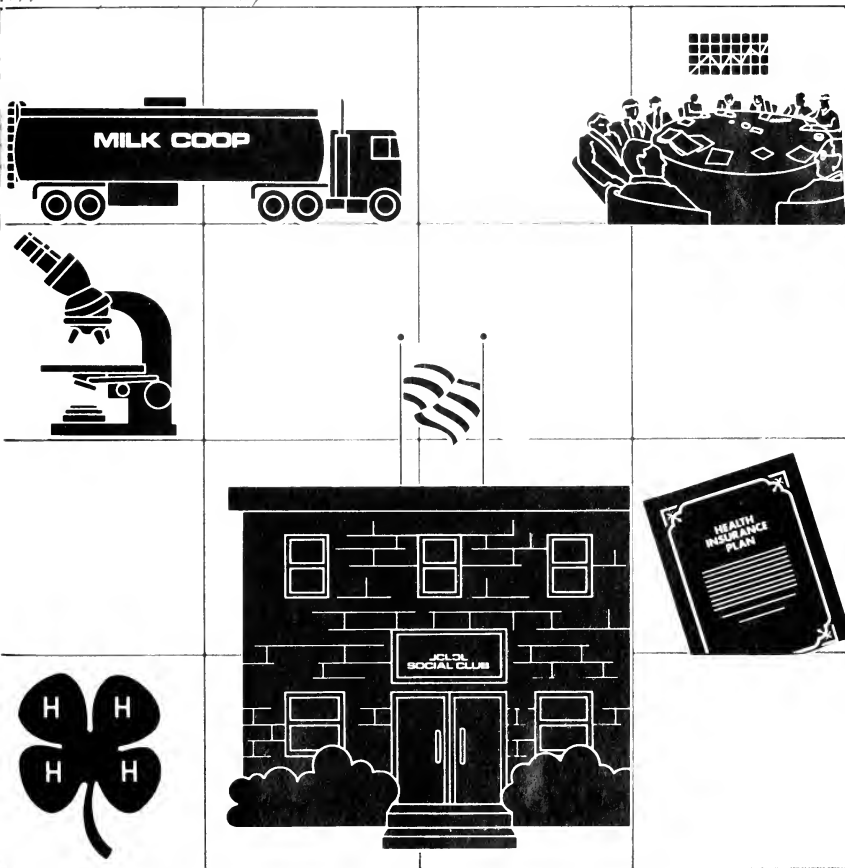
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2000

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Individual Retirement Arrangements



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International Income and Taxes, Foreign Tax Credit on Corporation Returns, 1976
International Income and Taxes, U.S. Corporations and Their Controlled Foreign Corporations, 1974
Private Foundations Exempt from Income Tax, 1974
Small Area Data from Individual Income Tax Returns, 1976

The 1976 Individual Retirement Arrangements project is the only Statistics of Income study based upon Form 5329 and Form 5498. For limited Individual Retirement Arrangement data from Form 1040 in years after 1976, see *Statistics of Income—1977*, *Individual Income Tax Returns* and *Statistics of Income—1978*, *Preliminary Individual Income Tax Returns* listed above.

976

Statistics
IncomeSupplemental
Report

Individual Retirement Arrangements

Publication 1107 (9-80)

Department of the Treasury
Internal Revenue Service

James Kurtz
Commissioner
William E. Williams
Deputy Commissioner
Russell E. Dyke
Assistant Commissioner
(Planning and Research)

Statistics Division

Fritz Scheuren
Director
Howie Wilson
Assistant Director
Bennett R. Moss
Chief, Planning and Review Staff
Robert A. Wilson
Chief, Statistics of Income Branch I
John DiPaolo
Acting Chief, Statistics of Income Branch II
John P. Hiniker
Chief, Projections and Special Studies Branch
Raymond C. Sansing
Chief, Mathematical Statistics Branch
Thomas M. Durkin
Chief, Operations Branch

This report was prepared in the Statistics Division by Nick Greenia and Dan Rosa, of the Business and Pension Statistics Section, under the direction of John DiPaolo, assisted by Linda Bouchard. The initial planning phases for this project were coordinated by Dan Skelly. Major contributors included Sylvia Grigg, who was responsible for coordinating the data processing and systems design with the Data Center in Detroit, Michigan; Ray Shadid, who designed the statistical sample; and Victor Rehula and Richard Thompson, who wrote the manual processing instructions. Other contributors included Ruth Wise, who prepared the typeset, and Dawn Nester and Lois Mills, who typed the text.

Helen Fletcher, of the Data Center, Detroit, Michigan, designed and conducted the computer processing. Statistical editing was performed in the ten Internal Revenue service centers.

This report contains data by type of arrangement, source of compensation reported on Form 1040, and size of adjusted gross income. Data are also provided for arrangements with and without contributions.

Suggested Citation

Internal Revenue Service
Supplemental Report
Statistics of Income—1976
Individual Retirement Arrangements
U. S. Government Printing Office,
Washington, D.C. 1980

SIN 048-004-01736-9
\$2.50

COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

August 11, 1980

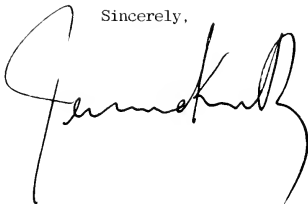
The Honorable G. William Miller
Secretary of the Treasury
Washington, DC 20220

Dear Mr. Secretary:

As requested by the Office of Tax Analysis, we have prepared for publication the *Supplemental Report, Statistics of Income--1976, Individual Retirement Arrangements*. This report, based on a sample drawn from the 84.8 million individual income tax returns filed during Calendar Year 1977, presents data on Individual Retirement Arrangements with and without contributions by type of arrangement, source of compensation, and size of adjusted gross income.

With kind regards,

Sincerely,

A handwritten signature in black ink, appearing to read "Samuel H. Katz", with a large, sweeping flourish at the end.

Contents

Introduction, 1

Requirements for Filing, 1

Sources of the Data, 2

Description of the Sample, 2

Limitations and Qualifications of the Data, 3

Explanation of Terms, 4

Text Tables

- A. Individual Retirement Arrangement Data for 1975 and 1976, 3
- B. Individual Retirement Arrangement Data for Similar Items from Statistics of Income--1976, Individual Income Tax Returns and Supplemental Report, Statistics of Income--1976, Individual Retirement Arrangements, 3

Text Chart

- A. Number of Arrangements and Amount of Contribution, Percent Distribution by Size of Adjusted Gross Income for Returns with Adjusted Gross Income, 1

Basic Tables

- 1 Individual Retirement Arrangements: Compensation, Contributions, Taxes, and Statement of Account, by Type of Funding Arrangement, 9
- 2 Individual Retirement Arrangements: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040, 13
- 3 Individual Income Tax Returns With Individual Retirement Arrangements: Contributions, Taxes, and Adjusted Gross Income, by Size of Adjusted Gross Income, 25

1976 Forms and Instructions, 27

Individual Retirement Arrangements, 1976

INTRODUCTION

To ensure that tax benefits similar to those already enjoyed by participants in qualified private or Government plans might also be afforded people not covered by such plans, the Employee Retirement Income Security Act of 1974 (ERISA) created the Individual Retirement Arrangement (IRA). For tax years beginning after December 31, 1974, a statutory deduction from gross income not exceeding the lesser of \$1,500 or 15 percent of earned income generally was allowed a contribution of the same amount to an individual retirement account, individual retirement annuity, individual retirement bond, or any combination. Taxpayers who violated provisions regarding the establishment, maintenance, or distribution of an Individual Retirement Arrangement were subject to various tax penalties—including possible disqualification of the arrangement itself. See "Explanation of Terms" for a definition of each type of arrangement, as well as other terms used herein.

The data in this report are estimates based on all Forms 1040 (Individual Income Tax Returns) and associated Forms 5329 (Returns for Individual Retirement Savings Arrangements) in the stratified sample of individual income tax returns obtained before audit and used for the publication, *Statistics of Income—1976, Individual Income Tax Returns*. That is, to be included in the Individual Retirement Arrangement selection, a Form 5329 first had to be appended to a Form 1040 in the Individual Income

Tax Returns sample. Information from Forms 5498 (Statements of Account for Participants in Individual Retirement Accounts or Annuities) filed with those returns was also tabulated for this report. See "Description of the Sample" for an explanation of the sample design, method of estimation, and limitations of the data.

The statistics comprising this report are presented in essentially three tables and are cross classified as follows:

1. Type of arrangement: tables 1.1, 1.2, 2.1, 2.2
2. Nature of earnings or deficit: tables 2.1, 2.2
3. Presence or absence of contributions: tables 1.1, 1.2, 2.1, 2.2
4. Size of adjusted gross income: tables 3.1, 3.2
5. Joint returns with arrangement for each spouse: tables 3.1, 3.2.

Chart A presents percentage distributions of Individual Retirement Arrangements and contributions to Individual Retirement Arrangements by size of adjusted gross income.

The Internal Revenue Code of 1954, as amended for Tax Year 1976, provided the legal basis for tax activity detailed in this report.

REQUIREMENTS FOR FILING

The amount of gross income (all money, property, and services received but not, by law, expressly exempt from tax) determined whether an individual had to file a tax return for Tax Year 1976.

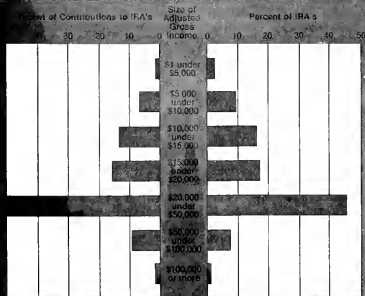
Filing Form 1040 or 1040A was required by:

- (1) a single person (other than a surviving spouse) under age 65 with gross income of at least \$2,450;
- (2) a single person (other than a surviving spouse) age 65 or over with gross income of at least \$3,200;
- (3) a surviving spouse under age 65 with gross income of at least \$2,850;
- (4) a surviving spouse age 65 or over with gross income of at least \$3,600;
- (5) a married couple, neither of whom filed a separate return, with both spouses under age 65 and a combined gross income of at least \$3,600;
- (6) a married couple with one spouse age 65 or over and with a combined gross income of at least \$4,350;
- (7) a married couple with both spouses age 65 or over and with a combined gross income of at least \$5,100;
- (8) a married person (regardless of age) whose spouse was filing a separate return (e.g., to obtain a refund of income tax withheld), if that married person had a gross income of \$750 or more.

Chart A

Number of arrangements and amount of contributions:

Percent distribution by size of adjusted gross income for returns with adjusted gross income^{1/}



In addition, children claimed as dependents on their parents' returns had to file if they had gross income of \$750 or more and received any "unearned income" (such as dividends, interest, or capital gains); self-employed persons with "self-employment income" of \$400 or more also had to file in order to pay self-employment tax.

Filing Form 5329 (Return for Individual Retirement Savings Arrangement) was required for anyone establishing an individual retirement arrangement, anyone (including the surviving beneficiary) owning an individual retirement account or individual retirement annuity whether any contribution was made, and anyone notifying the Internal Revenue Service of failure to complete the second step of a two-part rollover contribution. It was also required for anyone claiming a deduction for contribution to an individual retirement bond and anyone liable for the tax on excess contributions or premature distributions with respect to such a bond. Form 5329 was required as an attachment to Form 1040 (when Form 1040 was required), and normally was due within 3-1/2 months after the close of the accounting period (usually the calendar year) plus any extensions granted for filing Form 1040.

Filing Form 5498 (Statement of Account for Participants in Individual Retirement Accounts or Annuities) was required for the bank, custodian, insurance company, or mutual fund issuing or administering an individual retirement account or individual retirement annuity and also for the participant in such account or annuity. Copy A was filed with the Internal Revenue Service by the issuer or administrator, and Copy B was filed as an attachment to Form 5329 by the participant.

SOURCES OF THE DATA

The data in this report were estimated from Forms 1040 and 1040A ^{1/}, Forms 5329, and Forms 5498 associated with the 1976 *Statistics of Income* sample of unaudited individual income tax returns filed by U.S. citizens and residents during Calendar Year 1977 and processed in the service centers of the Internal Revenue Service. Form 5329 had to be present for data to be tabulated from the related return and from Form 5498. The total sample of 164,234 individual income tax returns was systematically selected from the population of 84,814,549 returns and provided the Individual Retirement Arrangement selection consisting of 11,093 individual returns, 12,444 Forms 5329, and 11,922 Forms 5498.

The estimates in this report are intended to represent data for all Forms 5329 filed for Income Year 1976. While the overwhelming majority of individual income tax returns (and attached Forms 5329 and 5498) processed in 1977 were for Calendar Year 1976, a few returns were for non-calendar years ending during 1976; and some were delinquent returns for prior years. Delinquent returns for recent prior years were used for the 1976 statistics in place of 1976 returns processed for revenue purposes after December 31, 1977. In general, the characteristics of returns due but not yet filed could best be represented by the returns for previous income years that were processed in 1977.

All individual income tax returns processed during 1977 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been

sampled later on; amended returns were excluded because the original returns had already been subjected to sampling.

DESCRIPTION OF THE SAMPLE

Selection Criteria

Forms 1040 and 1040A filed and entered into the Internal Revenue Service's Individual Master File system during 1977 were computer-stratified into sample classes based on State groupings and on combinations of (a) adjusted gross income or deficit, or the largest of specific income or loss items, and (b) business and farm receipts. The State groups were based on the tax return population of each State and defined in such a way as to secure at least a minimum number of sample returns from each State. The sample of the State group was then allocated to financial strata to minimize the variance of the estimates. Individual income tax returns with Forms 5329 attached were then manually chosen to comprise the Individual Retirement Arrangement selection.

Method of Estimation

A separate set of sampling rates (by sample strata) for each of five groups of States was prescribed for the selection of the individual income tax return sample, the rates varying from 1 in 2,987 to 1 in 1. (See *Statistics of Income--1976, Individual Income Tax Returns*.) The adequacy of the sample selection was reviewed, by sample stratum, by applying the prescribed rates to the number of individual income tax returns filed with each of the ten Internal Revenue Service centers. When the actual number of sample returns differed significantly from the expected number, a followup was conducted.

Sampling weights were obtained by dividing the number of individual income tax returns filed per sample stratum by the number of sample returns actually received for the stratum. All sampling weights were then converted to "integer weighting factors," which were applied to each sample individual income tax return and, hence, to data tabulated from each related Form 5329 and Form 5498. For example, if a weight of 44.24 was computed for a stratum, 24 percent of the sample returns in the stratum were systematically given a weighting factor of 45, and 76 percent a weight of 44.

Sampling Variability

The coefficient of variation is the standard deviation of the estimate expressed as a percent of the estimate. When added to and subtracted from the estimate, one standard deviation provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall. Coefficients of variation were computed using a sum-of-squares formula for selected frequency and amount estimates, and appear in tables 1.1 and 1.2 of this report.

^{1/} Forms 1040A with attached Forms 5329 were converted to Forms 1040 during processing.

Processing Management

In transcribing and tabulating information from the returns in the Individual Retirement Arrangement selection, additional checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were corrected during statistical processing to make them consistent with other entries on the returns, and data also were adjusted during editing in an attempt to achieve consistent statistical definitions.

Prior to tabulation, numerous computer tests were applied to each return record to assure that proper balance and relationships among return items were maintained. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and the statistical techniques used in data processing.

LIMITATIONS AND QUALIFICATIONS OF THE DATA

For this report, Forms 5329 and 5498 were subjected to essentially the same process as described above in "Processing Management." Nevertheless, almost no attempt was made to reconcile Individual Retirement Arrangement information reported on Form 1040 (i.e., payments to an Individual Retirement Arrangement, amount of premature distributions, tax on premature distributions, tax on excess contributions, and tax on underdistributions) with counterpart Individual Retirement Arrangement information reported on Forms 5329 and 5498. Differences in terms employed on the returns, as well as the fact that a taxpayer sometimes reported different information on Forms 1040, 5329, and 5498 for the same Individual Retirement Arrangement, help account for certain apparent discrepancies between figures provided in this report and those in *Statistics of Income--1976, Individual Income Tax Returns*.

In table A the number of individual income tax returns with payments to an Individual Retirement Arrangement is different from that of individual income tax returns with an Individual Retirement Arrangement because of differences in source documents. Forms 1040 were employed to tabulate the former number and were counted when valid data existed in the Individual Retirement Arrangement adjustment to income item. Since Form 5329 was required whether an Individual Retirement Arrangement contribution was made (i.e., an Individual Retirement Arrangement deduction taken) or not, however, the number of returns with Individual Retirement Arrangement payments--or Forms 1040 claiming an Individual Retirement Arrangement deduction with attached Form(s) 5329--was bound to differ from the number of returns with Individual Retirement Arrangements--or Forms 1040 with attached Form 5329 but with or without an Individual Retirement Arrangement deduction claimed. Similarly, the number of Individual Retirement Arrangements with contributions could not be obtained by counting the number of Forms 1040 claiming an Individual Retirement Arrangement deduction because a joint Form 1040 could claim one combined deduction for two Individual Retirement Arrangements. Thus, Form 5329 used in the Individual Retirement Arrangement report provides a reliable measure of both the number of Individual Retirement Arrangements and the number of individual income tax returns with Individual Retirement Arrangements.

Table B presents differences in data for like items tabulated for the two different reports. Possible

Table A.--Individual Retirement Arrangement Data for 1975 and 1976

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	1975	1976
Number of returns with Individual Retirement Arrangements.....	(¹)	1,723,982
Number of Individual Retirement Arrangements with and without contributions.....	(¹)	1,873,750
Number of Individual Retirement Arrangements with contributions.....	(¹)	1,763,313
Number of returns with payments to Individual Retirement Arrangements (includes joint returns with Individual Retirement Arrangement for each spouse).....	² 1,211,794	³ 1,640,975
Contributions to Individual Retirement Arrangements.....	² 1,436,443	1,969,934

¹Not tabulated.

²Based on tabulations of payments to Individual Retirement Arrangement from Form 1040 by *Statistics of Income--1975, Individual Income Tax Returns*.

³Based on tabulations of payments to Individual Retirement Arrangement from Form 1040 by *Statistics of Income--1976, Individual Income Tax Returns*.

Table B.--Individual Retirement Arrangement Data for Similar Items from Statistics of Income--1976, Individual Income Tax Returns and Supplemental Report, Statistics of Income--1976, Individual Retirement Arrangements

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Individual Report	Supplemental Report
Contributions to Individual Retirement Arrangements....	1,968,443	1,969,934
Tax on premature distributions.....	950	568
Tax on excess contributions.	1,716	2,082

explanations for such discrepancies include the following:

(1) Contributions.

Again, the Individual Retirement Arrangement report relied essentially upon Form 5329, whereas, the Indi-

vidual report was based upon Form 1040. If a contribution of \$1,500 was reported on Form 5329 but a deduction of only \$1,200 was allowed on the related Form 1040, no attempt was made to equate the two amounts.

Also, two-arrangement joint returns with a combined Individual Retirement Arrangement deduction equal to or less than \$1,500 but entered in full on each attached Form 5329, would help account for the Individual Retirement Arrangement report's aggregate figure for contributions exceeding that of the Individual report.

(2) Tax on Excess Contributions.

A two-arrangement joint return's combined tax on excess contributions reported once on Form 1040 but again for each attached Form 5329 would have resulted in some double counting and help explain why the Individual Retirement Arrangement report's figure exceeds that of the Individual report.

(3) Tax on Premature Distribution.

During processing in Internal Revenue service centers a number of Forms 1040 was encountered with information for taxes on premature distributions but without either an attached Form 5329 as required or even any back-up attachment. Because of this occurrence, it is possible that some Forms 1040 continued on through subsequent processing with only information for taxes on premature distribution but no accompanying Form 5329. These returns would help explain why the Individual report's figure exceeds that of the Individual Retirement Arrangement report.

Again, the fact that taxpayers sometimes reported Individual Retirement Arrangement information on Form 1040 differing from that on Form 5329 or Form 5498 would help explain discrepancies for all three items above.

The amount of underdistributions and the tax on this amount (see "Underdistribution") were not tabulated for the Individual Retirement Arrangement report because only two years (1975 and 1976) had passed since the creation of the Individual Retirement Arrangement in 1974, and insufficient data were anticipated. The same short time period also seems to account for the scarcity of data in some categories originally specified for separate extraction from the Individual Retirement Arrangement selection, and necessitated aggregation.

EXPLANATION OF TERMS

Explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited were those in effect for 1976.

Adjusted Gross Income (Deficit)

This amount was abstracted from the Form 1040 to which a Form 5329 was attached. In general, adjusted gross income less deficit was the result of reducing gross income from all sources subject to tax by adjustments to income (such as employee business and moving expenses and contributions to an Individual Retirement Arrangement) and by the ordinary and necessary expenses of operating a trade or business. A deficit was possible if allowable deductions or losses exceeded gross income.

In tables 3.1 and 3.2, "returns with adjusted gross income" were limited to those on which a positive entry was present for this item, whereas "returns with and without adjusted gross income" also included those with a zero or deficit entry.

All Other Combinations of Net Income and Deficit From More than One Form of Business Organization

This source of compensation was obtained from the Schedule C (Profit or Loss from Business or Profession), Schedule E (Supplemental Income Schedule), or Schedule F (Farm Income and Expenses) attending the Form 1040 to which a Form 5329 was attached, and consisted of at least one positive and one negative entry in the following items when salaries and wages was zero: sole proprietorship net income or deficit, partnership net income or deficit, and net income or deficit from Small Business Corporations electing to be taxed through shareholders.

Both Salaries and Wages and Business Net Income or Deficit

This source of compensation was obtained from the Schedule C (Profit or Loss from Business or Profession), Schedule E (Supplemental Income Schedule), or Schedule F (Farm Income and Expenses) and the Form 1040 to which a particular Form 5329 was attached, and consisted of a positive amount present for salaries and wages plus the non-zero sum of sole proprietorship net income or deficit plus partnership net income or deficit plus net income or deficit from Small Business Corporations electing to be taxed through shareholders. Business net income existed when this last sum was greater than zero, business deficit when it was less than zero. For returns with zero business net income, see "Salaries and Wages."

Combinations of Accounts, Annuities, and Bonds

This category consisted of any of the following combinations of arrangement types: account, annuity, and bond; account and annuity; account and bond; or annuity and bond.

Compensation

This item was reported on Form 1040 in several entries, and was obtained from Form 5329 in the aggregate as compensation or earned income. It consisted of wages, salaries, professional fees and other amounts received for personal services, as well as earnings from self-employment (such as sole proprietorship net income, partnership net income, and net income from Small Business Corporations electing to be taxed through shareholders). Receipts from property (e.g., interest, rents, and dividends) and remuneration excluded from gross income (such as that received from sources outside the U.S.) were not considered compensation for purposes of computing the allowable Individual Retirement Arrangement deduction.

Contributions

A statutory adjustment to gross income was allowed an eligible person for a contribution to an Individual Retirement Arrangement limited to the lesser of \$1,500 or 15 percent of earned income.

Contributions by or on behalf of a participant were tabulated from both Form 5329 and Form 5498. Those from Form 5329 consisted of allowable statutory contributions, as well as excess contributions; but not rollover contributions, portions allocable to the life insurance part of an endowment contract, or the purchase price of any individual retirement bond redeemed within twelve months of its issuance date. (Each of these terms is described under its own heading.)

Contributions tabulated from Form 5498 consisted of a regular contribution component, as well as a rollover contribution component. Excess contributions, allowable statutory adjustments, and the portion allocable to the purchase of life insurance for an endowment contract constituted the regular contribution part.

Distributions

The amount of distributions from Individual Retirement Arrangements was tabulated from Form 5498 in conjunction with the reason for distribution as reported on both Form 5498 and Form 5329. Accordingly, distributions were due to:

(1) Age.

A distribution due to age was made from an arrangement to a participant older than age 59-1/2.

(2) Disability.

A distribution due to disability was made from an arrangement to a participant younger than age 59-1/2, but did not constitute a premature distribution.

(3) Death.

A distribution due to death was made from an arrangement to the beneficiary of a participant younger than age 59-1/2, but did not constitute a premature distribution.

(4) Other and Not Reported.

These distributions were made from an arrangement to participants younger than 59-1/2 and included transfers of arrangements incident to divorce settlements, withdrawals of excess contributions, premature distributions, and distributions of an arrangement upon disqualification due to prohibited transactions by the arrangement owner. Also included was the portion of a rollover contribution from one arrangement to another used to purchase the insurance portion of an endowment contract, but considered distributed and thus not part of a tax-free rollover contribution.

(5) Rollover.

See "Rollover Contribution."

Earned Income

See "Compensation."

Endowment Contract

Generally, an endowment contract was a type of individual retirement annuity, consisting of a life insur-

ance component and a retirement savings component. Most often, it was a type of whole life insurance contract in which contributions towards the retirement savings portion were deductible, whereas those for the life insurance portion were not.

Usually, distribution from this type of arrangement was after some designated number of years and could take the form of a lump-sum payment or annuity payments. Nevertheless, neither form of distribution could have begun before age 59-1/2, or else it would have risked incurring the penalties imposed upon a premature distribution. See also "Life Insurance Cost."

Excess Contributions

A contribution made by an Individual Retirement Arrangement owner after age 70-1/2, the portion of an Individual Retirement Arrangement owner's contribution exceeding the allowable deduction, and a contribution to an Individual Retirement Arrangement by an ineligible person (such as that by a qualified retirement plan participant) were all considered excess contributions and subject to a cumulative excise tax of 6 percent of the excess contribution amount. If the excess contribution amount and any net income attributable to it were withdrawn before the due date of the taxpayer's individual income tax return, the excess contribution was subject only to the excise tax, while the net income from it was subject to ordinary tax rates as part of adjusted gross income.

If the excess contribution was not withdrawn before the due date of the Individual Retirement Arrangement owner's tax return and the owner was younger than age 59-1/2, the excess contribution amount and any net income from it were taxable as ordinary income and as a premature distribution. The prematurely distributed portion was subject to a 10 percent penalty tax, the excess contribution portion to the 6 percent excise tax.

Excise Tax on Excess Contributions

Each excess contribution was subject to a cumulative excise tax of 6 percent of the excess contribution amount. See also "Excess Contributions".

Individual Retirement Account

An individual retirement account was a type of arrangement administered as a domestic trust by a bank or as a custodial account (also treated as a trust) by someone in a trustee capacity, in which no funds were allowed to be invested in life insurance contracts or commingled with other property except in a common trust fund or common investment fund. The individual's entire interest in the account was nonforfeitable, but distribution of at least part of the account had to begin no later than the end of the taxable year in which age 70-1/2 was attained.

Taxpayers' confusion of the term "individual retirement account" with the generic "Individual Retirement Arrangement" might help explain why tables 1.1 and 1.2 report life insurance costs paid by more individual retirement accounts than individual retirement annuities. Most of these, if not all, were probably individual retirement annuities, in fact. Such misunderstanding also might mean that the number of individual retirement accounts and associated information are overstated, while those for individual

retirement annuities and bonds are understated. See also "Individual Retirement Arrangement", "Individual Retirement Annuity", and "Life Insurance Cost."

Individual Retirement Annuity

An individual retirement annuity was an arrangement consisting of an annuity contract or an endowment contract administered by an insurance or mutual funds company. It was nontransferable by the owner, non-forfeitable, and was allowed a maximum premium of \$1,500 (including any amount used to purchase life insurance). The amount of premium used to buy life insurance was not deductible as an adjustment to income, but the savings component was, as long as it did not exceed \$1,500 or 15 percent of earned income. Any refund of premiums had to be applied before the close of the calendar year following the year of refund towards future premiums or the purchase of more benefits. See also "Individual Retirement Arrangement," "Individual Retirement Account," and "Life Insurance Cost."

Individual Retirement Arrangement

An Individual Retirement Arrangement (IRA) was an individual retirement savings plan taking the form of an account, annuity, bond, or some combination of these. It was available to a person not actively participating in a qualified retirement plan; a Federal plan; a plan of a State, political subdivision, agency, or instrumentality of a State; or tax-exempt annuity plan as described in section 403(b) of the Internal Revenue Code. Participation in social security and railroad retirement plans did not preclude a person from participating in an IRA.

A maximum deduction from gross income of the lesser of \$1,500 or 15 percent of earned income was allowed an Individual Retirement Arrangement contribution (other than a rollover contribution), in addition to the standard deduction. Community property laws did not apply to the deduction, however, meaning that each spouse could claim a deduction or maintain an Individual Retirement Arrangement with respect to only his or her separate earned income.

If made by an employer for an employee, contributions to an Individual Retirement Arrangement (other than rollover contributions) were deductible by the employer, includable in the employee's income, subject to social security taxes (FICA) and unemployment taxes (FUTA), but also deductible by the employee. Unlike an employer maintaining a Keogh plan, however, an employer maintaining an Individual Retirement Arrangement or himself or herself was not required to cover other employees with Individual Retirement Arrangements of their own.

Contributions by ineligible or disqualified participants (see "Prohibited Transaction"), those in excess of the allowable deduction, or those made after the Individual Retirement Arrangement owner reached age 70-1/2, were deemed excess contributions and were subject to an excise tax of 6 percent of the excess contribution portion and, under certain circumstances, ordinary tax rates as well. (See "Excess Contributions.")

Distributions from an Individual Retirement Arrangement had to begin in the taxable year an Individual Retirement Arrangement owner attained age 70-1/2, and were taxed in full as ordinary income ineligible for ten year forward averaging or capital gains treatment but eligible for special income

averaging and the retirement income credit. Distribution not begun by age 70-1/2 was subject to taxation at an excise tax rate of 50 percent of that portion deemed by regulations prescribed by the Secretary of Treasury or his delegate to be underdistributed.

Distributions to a participant before the taxable year in which age 59-1/2 was attained for other than death, disability, transfer subsequent to a divorce settlement, individual retirement bond redemption within one year of issuance, or rollover contribution were treated as premature distributions and were subject to a penalty tax of 10 percent of the amount so distributed, in addition to being taxed as ordinary income. The disallowed portion of an excess contribution, in addition to being taxed at the excise rate of 6 percent, could also have been taxed as a premature distribution amount if received before age 59-1/2, and, as such, taxed as ordinary income as well. Also, if disqualified for prohibited transactions, the entire Individual Retirement Arrangement was deemed distributed, and, if before age 59-1/2, was treated as a premature distribution and taxed accordingly. (See the appropriate heading for a separate treatment of each type of Individual Retirement Arrangement.)

Individual Retirement Bond

An individual retirement bond was an arrangement consisting of one or more bonds issued under the Second Liberty Bond Act and was nontransferable. Interest was payable only upon redemption, but none was paid if a bond was redeemed within one year of the issue date. If such an early redemption occurred before age 59-1/2, however, it was not considered a premature distribution, and, if no deduction was allowed the registered owner for the bond's purchase, the proceeds of such redemption were excluded from gross income.

Individual retirement bonds ceased to accrue interest on the earlier of (a) the date the registered owner attained age 70-1/2, or (b) 5 years after the date of the registered owner's death but not later than the date age 70-1/2 would have been attained. See also "Individual Retirement Arrangement" and "Individual Retirement Account."

Life Insurance Cost

This item was obtained from Form 5498 and tabulated as the portion of contributions or premiums allocated for the purchase of life insurance for certain individual retirement annuities. This annual amount was included in the \$1,500 maximum limit set for contributions to this type of Individual Retirement Arrangement, but was not deductible for tax purposes.

Although data for this item should have appeared for individual retirement annuities only, tables 1.1 and 1.2 also indicate their presence for individual retirement accounts and bonds. A possible explanation is that taxpayers, dissatisfied with the "front-loading" costs of life insurance arrangements, terminated their individual retirement annuities, and subsequently converted them to individual retirement accounts or bonds via rollover contributions. Thus, type of arrangement at the year's end would have been individual retirement account or bond, but life insurance costs paid earlier in the year would have been reported for the now defunct individual retirement annuity. See also "Individual Retirement Account" and "Individual Retirement Annuity."

Net Earnings or Expenses of Arrangement

This net amount was obtained from Form 5498 and, if positive, indicated the Individual Retirement Arrangement's net earnings or income for the year; if negative, it indicated the Individual Retirement Arrangement's net expenses or deficit. Net total earnings of the arrangement was then obtained by combining the aggregated net earnings and net expenses figures.

Net Income or Deficit from More than One Form of Business Organization

This source of compensation was obtained from the Schedule C (Profit or Loss from Business or Profession), Schedule E (Supplemental Income Schedule), or Schedule F (Farm Income and Expenses) and the Form 1040 to which a Form 5329 was attached, and consisted of amounts present for at least two of the following items when salaries and wages was zero: sole proprietorship net income or deficit, partnership net income or deficit, and net income or deficit from Small Business Corporations electing to be taxed through shareholders. Net income resulted when none of these entries was negative; a deficit resulted when none was positive.

Number of--

(1) Arrangements.

This figure indicates the number of Forms 5329 filed by people maintaining Individual Retirement Arrangements. Each form represented one Individual Retirement Arrangement.

(2) Arrangements Receiving Transfers from Other Arrangements.

This figure indicates the number of Forms 5329 reporting a rollover contribution from one type of Individual Retirement Arrangement to another.

(3) Arrangements Receiving Transfers from Pension or Profit-Sharing Plans.

This figure indicates the number of Forms 5329 reporting a rollover contribution from a qualified pension, profit-sharing or stock bonus plan to an Individual Retirement Arrangement.

(4) Arrangements With Prohibited Transactions.

This figure represents the number of Forms 5329 reporting a prohibited transaction such as borrowing from an Individual Retirement Arrangement or pledging part or all of an Individual Retirement Arrangement as security for a loan.

Partnership Net Income or Deficit

This source of compensation was obtained from the Schedule E (Supplemental Income Schedule) filed with the Form 1040 to which a Form 5329 was attached, and, when tabulated alone, consisted of an amount present for only the partnership item when salaries and wages, sole proprietorship net income or deficit, and small business corporation net income or deficit all were zero. Positive amounts were tabulated as partnership net income, negative amounts as partnership deficit.

Penalty Tax on Premature Distributions

Each premature distribution was subject to a penalty tax of 10 percent of the amount prematurely distributed. The total amount of this penalty tax was obtained by tabulating the figures reported on Form 5329 for this item by the Individual Retirement Arrangement owner.

Premature Distribution

A premature distribution was any distribution from an Individual Retirement Arrangement to an owner or beneficiary before the owner attained age 59-1/2 except when due to disability, death, redemption of an individual retirement bond within one year of its issuance, distribution of an Individual Retirement Arrangement as part of the rollover contribution process, the withdrawal of an excess contribution amount prior to the due date of an owner's individual tax return, or the transfer of an Individual Retirement Arrangement from one spouse to the other subsequent to a divorce settlement.

The amount of premature distribution was subject to a penalty tax of 10 percent and was also taxable as ordinary income.

Prohibited Transaction

A prohibited transaction included any direct or indirect sale, exchange, loan or leasing of Individual Retirement Arrangement assets between an Individual Retirement Arrangement owner and a disqualified person, as well as an owner's pledging part or all of the arrangement as security for a loan, an owner's borrowing from the arrangement, or any other use of Individual Retirement Arrangement assets or income for personal consideration by a disqualified person.

Such prohibited transaction could have caused the Individual Retirement Arrangement's loss of tax exemption as of the first day of the taxable year in which the prohibited transaction occurred. In addition, the entire Individual Retirement Arrangement (including all assets and income) was considered distributed as of that date and subject to taxation as ordinary income, as well as taxation as a premature distribution if the Individual Retirement Arrangement owner was under age 59-1/2 at the time of distribution.

Rollover Contribution

Rollover contributions were of two types and were tax-free when certain requirements were met. The first type of rollover contribution consisted of the transfer of a participant's entire interest in a qualified pension, profit-sharing, or stock bonus plan to an Individual Retirement Arrangement other than an endowment contract. This amount (less any amounts contributed to the qualified plan by the participant but not received in prior years) was not taxed if transferred to an Individual Retirement Arrangement within 60 days of distribution to the participant and if:

(1) the source of such distribution was a plan terminated by the participant's employer or a profit-sharing or stock bonus plan to which contributions were discontinued, and the entire distribution to the participant was received during one taxable year; or,

(2) the participant received within one taxable year a lump-sum distribution of his or her entire interest in a qualified pension, profit-sharing, or stock bonus plan; this distribution occurred before age 59-1/2 or upon termination of employment; and the recipient of such distribution had been a plan participant for five or more years before the taxable year in which it was received.

The second type of tax-free rollover contribution consisted of the distribution of any or all of a participant's interest in one type of arrangement and its subsequent transfer to another (other than an endowment contract) within 60 days of such distribution, provided that such a rollover contribution did not occur more often than once every three years after December 31, 1974. If it did occur more often, it was subject to premature distribution treatment if the participant was under age 59-1/2 and excess contribution treatment if it exceeded the allowable deduction.

If non-lump sum distribution from a qualified plan occurred on or after July 4, 1974, but before November 2, 1976, it still could have qualified for tax-free status as a rollover contribution if:

- (1) it was distributed to the plan participant within one taxable year, and
- (2) it was from a terminated qualified plan or a qualified profit-sharing or stock bonus plan for which employer contributions had ceased, and
- (3) it was contributed in full (less any employee contributions not previously distributed) to an Individual Retirement Arrangement on or before December 31, 1976.

Salaries and Wages

This source of compensation was obtained from the Form 1040 to which a Form 5329 was attached and, when tabulated alone, consisted of an amount present for only the salaries and wages item when sole proprietorship net income or deficit, partnership net income or deficit, and net income or deficit from Small Business Corporations electing to be taxed through shareholders were zero.

Small Business Corporation Net Income or Deficit

This source of compensation was obtained from the Schedule E (Supplemental Income Schedule) filed with the Form 1040 to which a Form 5329 was attached and, when tabulated alone, consisted of an amount present for only Small Business Corporation net income or deficit when salaries and wages, sole proprietorship net income or deficit, and partnership net income or deficit were zero. Positive amounts constituted net income for Small Business Corporations electing to be taxed through shareholders; negative amounts constituted deficit.

Sole Proprietorship Net Income or Deficit

This source of compensation was obtained from the Schedule C (Profit or Loss from Business or Profession) or Schedule F (Farm Income and Expenses) filed with the Form 1040 to which a Form 5329 was attached and, when tabulated alone, consisted of an amount present for only business net income or deficit and/or farm net income or deficit when salaries and wages, partnership net income or deficit, and net income or deficit from Small Business Corporations electing to be taxed through shareholders were zero.

If the sum of these two items was positive, sole proprietorship net income was tabulated; if it was negative, sole proprietorship deficit was tabulated.

Source of Compensation

See the particular source such as "Sole Proprietorship Net Income or Deficit," "Salaries and Wages," etc.

Statement of Account

The bank, custodian, insurance company, or mutual fund administering an individual retirement account or annuity was required to complete Form 5498 (Statement of Account for Participants in Individual Retirement Accounts or Annuities) and send it to the Individual Retirement Arrangement participant for attachment to Form 5329.

Data tabulated from this form, or in conjunction with it and Forms 1040 and 5329, included the following:

- (1) number of arrangements with a Form 5498;
- (2) value of the arrangement at the beginning and end of the year;
- (3) contributions to the arrangement, composed of regular and rollover contributions;
- (4) distributions from the arrangement and reasons for the same when the participant was younger than age 59-1/2;
- (5) net earnings or expenses of the arrangement; and
- (6) amount of contributions attributed to life insurance cost.

Total Income Tax

This item was obtained from the Form 1040 to which a Form 5329 was attached, and was the sum of "income tax after credits" and the additional tax for tax preferences (minimum tax).

Transfer

For "transfer from pension or profit-sharing plan to arrangement" or "transfer from arrangement to arrangement," see "Rollover Contribution."

The transfer of an Individual Retirement Arrangement from one spouse to the other subsequent to a divorce settlement was neither taxable nor a rollover contribution.

Underdistribution

Distribution not begun by age 70-1/2 was subject to taxation at an excise tax rate of 50 percent of that portion deemed by regulations prescribed by the Secretary of the Treasury or his delegate to be underdistributed.

Value of Arrangement

"Value of arrangement (beginning of year)" was the total fair market value of the arrangement at the beginning of the year as reported on Form 5498. The result of net total earnings or expenses of the arrangement added to or subtracted from this amount provided "value of the arrangement (end of year)." See also "Net Earnings or Expenses of Arrangement."

Table 1.1—Individual Retirement Arrangements With and Without Contributions Paid by or on Behalf of Participants: Compensation, Contributions, Taxes, and Statement of Account, by Type of Funding Arrangement

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All arrange- ments	Individual retirement accounts	Individual retirement annuities	Individual retirement bonds	Combinations of accounts, annuities, and bonds	Type of arrangement not reported	Coefficient of variation (Percent)					Type of arrangement not reported
							All arrange- ments	Individual retirement accounts	Individual retirement annuities	Individual retirement bonds		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Number of arrangements.....	1,873,750	1,510,307	296,021	10,376	6,720	50,326	2.1	2.4	5.5	28.9	14.1	
Total compensation received by the participant:												
Number of arrangements.....	1,831,629	1,472,647	293,178	10,365	6,720	48,719	2.1	2.4	5.5	28.9	14.3	
Amount.....	33,479,759	27,510,788	4,921,466	182,987	115,850	748,668	2.0	2.2	5.4	23.8	13.2	
Contributions to the arrangement:												
Total:												
Number of arrangements.....	1,763,313	1,416,986	286,318	10,144	5,608	44,257	2.2	2.4	5.6	29.5	15.0	
Amount.....	1,969,934	1,639,895	262,910	12,582	7,041	47,505	2.3	2.5	5.9	30.5	15.1	
Excess:												
Number of arrangements.....	112,415	89,586	17,864	*533	*1,314	3,119	8.9	10.3	17.2	—	59.1	
Amount.....	37,162	29,891	6,476	*235	*50	510	11.5	13.5	20.1	—	61.9	
Excess tax on excess contributions:												
Number of arrangements.....	79,067	61,625	11,872	*1,720	*1,315	1,535	11.1	12.9	21.2	—	84.7	
Amount.....	2,082	1,686	282	*84	*3	27	22.9	27.5	25.0	—	68.4	
Penalty tax on premature distributions:												
Number of arrangements.....	3,966	3,769	*67	*6	—	*124	47.8	50.2	—	—	—	
Amount.....	568	530	*1	*1	—	*37	42.6	45.3	—	—	—	
Number of arrangements with prohibited transactions.....	4,427	4,404	—	*6	—	*17	43.5	43.7	—	—	—	
Number of arrangements receiving transfers from qualified pension or profit sharing plans.....	46,847	40,906	2,334	*130	*17	3,460	15.4	16.7	52.1	—	55.3	
Number of arrangements receiving transfers from other arrangements.....	11,525	11,354	*116	*24	*7	*24	26.9	27.3	—	—	—	
Statement of account (Form 5498):												
Number of arrangements.....	1,811,626	1,470,274	288,624	2,086	5,593	45,049	2.2	2.4	5.6	64.1	13.9	
Value of arrangement (beginning of year).....	1,165,051	1,009,799	101,107	613	12,728	40,804	4.0	4.2	8.9	56.2	31.7	
Contributions to the arrangement:												
Total:												
Number of arrangements.....	1,723,855	1,400,072	277,283	764	4,488	41,248	2.2	2.4	5.7	42.0	14.6	
Amount.....	2,419,078	2,071,389	272,747	726	5,955	68,261	5.0	5.8	6.1	44.0	24.0	
Regular contributions:												
Number of arrangements.....	1,690,626	1,371,280	275,424	764	4,488	38,670	2.2	2.5	5.7	42.0	14.9	
Amount.....	1,910,395	1,596,995	261,543	726	5,955	45,176	2.3	2.6	6.1	44.0	15.8	
Rollover contributions from other arrangements or other qualified plans:												
Number of arrangements.....	57,443	51,652	2,307	—	—	3,484	13.3	14.2	52.1	—	54.9	
Amount.....	508,683	474,394	11,204	—	—	23,085	22.2	23.6	46.5	—	63.5	

* computes at end of table

Table 1.1—Individual Retirement Arrangements With and Without Contributions Paid by or on Behalf of Participants: Compensation, Contributions, Taxes, and Statement of Account, by Type of Funding Arrangement—Continued

Item	All arrangements (1)	Individual retirement accounts (2)	Individual retirement annuities (3)	Individual retirement bonds (4)	Combinations of accounts, annuities, and bonds (5)	Type of arrangement not reported (6)	Coefficient of variation (Percent)				Type of arrangement not reported (11)
							All arrangements (7)	Individual retirement accounts (8)	Individual retirement annuities (9)	Individual retirement bonds (10)	
Statement of Account (Form 5498)—Continued											
Distributions from the arrangement, total	39,666	37,518	1,846	—	*(1)	*302	20.0	21.0	62.3	—	—
Due to:											
Age:											
Number of arrangements	10,960	10,684	*271	—	—	—	—	—	—	—	—
Amount	13,358	12,034	*1,324	—	*(1)	—	34.5	35.3	—	—	—
Disability:											
Number of arrangements	*2,984	*2,984	—	—	—	—	—	40.6	—	—	—
Amount	*3,566	*3,566	—	—	—	—	—	—	—	—	—
Death:											
Number of arrangements	*21	*6	*15	—	—	—	—	—	—	—	—
Amount	*40	*18	*23	—	—	—	—	—	—	—	—
Other or not reported:											
Number of arrangements	27,579	26,066	921	—	—	*592	16.3	17.1	42.2	—	—
Amount	18,301	17,764	236	—	—	*302	24.3	25.1	45.3	—	—
Other:											
Number of arrangements	17,602	16,845	*433	—	—	*324	22.5	23.5	—	—	—
Amount	12,150	11,783	*165	—	—	*203	32.9	33.9	—	—	—
Not reported:											
Number of arrangements	9,977	9,221	*488	—	—	*268	21.2	22.7	—	—	—
Amount	6,151	5,981	*71	—	—	*99	32.0	32.9	—	—	—
Rollovers to other plans:											
Number of arrangements	3,819	3,546	*273	—	—	—	50.0	53.5	—	—	—
Amount	4,401	4,138	*264	—	—	—	53.8	57.0	—	—	—
Net earnings or expenses added to or subtracted from the arrangement:											
Number of arrangements	1,531,421	1,232,887	255,080	1,944	5,593	34,937	2.4	2.6	6.0	88.5	15.8
Amount	70,433	69,559	-1,430	447	-1,047	2,304	—	—	—	—	—
Net earnings:											
Number of arrangements	1,123,356	1,006,186	82,886	*1,921	1,818	30,545	2.7	2.9	10.5	—	17.6
Amount	168,792	125,285	35,017	*449	718	4,343	11.5	7.0	43.3	—	27.1
Net expenses:											
Number of arrangements	408,065	226,701	173,174	*23	3,775	4,392	4.8	6.5	7.3	—	30.1
Amount	98,359	55,705	39,447	*2	1,765	1,439	6.5	8.9	9.9	—	37.6
Life insurance cost:											
Number of arrangements	3,595,667	3,100,089	384,947	1,783	17,540	111,309	3.9	4.4	8.0	53.6	20.9
Amount	203,188	121,763	78,359	*25	*2,680	5,361	6.9	9.3	10.7	—	38.7
Number of arrangements	19,228	13,140	5,631	*3	*96	359	22.5	32.4	12.8	—	34.4

* Figures should be used with caution because of the small number of sample returns on which it is based.
 † Less than \$500.

Table 1.2—Individual Retirement Arrangements With Contributions Paid by or on Behalf of Participants: Compensation, Contributions, Taxes, and Statement of Account, by Type of Funding Arrangement

[All figures are estimates based on sampling—money amounts are in thousands of dollars]

Item	All arrangements	Individual retirement accounts	Individual retirement annuities	Individual retirement bonds	Combinations of accounts, annuities, and bonds	Type of arrangement not reported	Coefficient of variation (Percent)				Type of arrangement not reported
							All arrangements	Individual retirement accounts	Individual retirement annuities	Individual retirement bonds	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number of arrangements	1,763,313	1,416,986	286,318	10,144	5,608	44,257	2.2	2.4	5.6	29.5	15.0
Total compensation received by the participant:											
Number of arrangements	1,756,243	1,411,944	284,319	10,144	5,608	44,228	2.2	2.4	5.6	29.5	15.0
Amount	32,087,110	26,401,760	4,751,838	174,439	92,167	666,906	2.0	2.2	5.4	24.8	13.6
Contributions to the arrangement:											
Total:											
Number of arrangements	1,763,313	1,416,986	286,318	10,144	5,608	44,257	2.2	2.4	5.6	29.5	15.0
Amount	1,969,934	1,639,895	262,910	12,582	7,041	47,505	2.3	2.5	5.9	30.5	15.1
Excess:											
Number of arrangements	112,415	89,586	17,864	533	1,313	3,119	8.9	10.3	17.2	—	59.1
Amount	37,162	29,891	6,476	235	50	510	11.5	13.5	20.1	—	61.9
Excise tax on excess contributions:											
Number of arrangements	76,898	60,460	11,868	1,120	1,315	1,535	11.2	13.1	24.2	—	84.7
Amount	2,032	1,536	282	84	13	27	23.4	28.3	25.0	—	88.4
Penalty tax on premature distributions:											
Number of arrangements	348	348	—	—	—	—	86.4	66.6	—	—	—
Amount	149	149	—	—	—	—	69.6	70.2	—	—	—
Number of arrangements with prohibited transactions:											
Number of arrangements receiving transfers from qualified pension or profit sharing plans	3,772	3,755	—	—	—	17	50.0	50.3	—	—	—
Number of arrangements receiving transfers from other arrangements	16,984	14,615	1,345	125	17	882	21.9	23.9	—	—	—
Statement of account (Form 5498)	9,310	9,187	116	—	7	—	29.7	30.1	—	—	—
Number of arrangements	1,711,665	1,385,169	280,231	2,086	4,488	39,691	2.2	2.5	5.7	64.1	14.6
Value of arrangement (beginning of year)	1,020,067	895,947	92,825	613	3,585	27,097	3.2	3.5	9.3	36.2	20.8
Contributions to the arrangement:											
Total:											
Number of arrangements	1,683,764	1,363,402	276,441	764	4,488	38,669	2.2	2.5	5.7	42.0	14.9
Amount	2,037,042	1,714,360	267,865	726	5,955	48,136	2.6	3.0	6.2	44.0	15.6
Regular contributions:											
Number of arrangements	1,679,871	1,360,683	275,267	764	4,488	38,669	2.2	2.5	5.7	42.0	14.9
Amount	1,900,481	1,587,278	261,347	726	5,955	45,175	2.3	2.6	6.1	44.0	15.8
Rollover contributions from other arrangements or other qualified plans:											
Number of arrangements	26,767	24,239	1,622	—	—	906	16.9	17.9	70.0	—	—
Amount	136,562	127,083	6,518	—	—	2,961	19.9	21.1	70.1	—	—

Footnotes at end of table

Table 1.2—Individual Retirement Arrangements With Contributions Paid by or on Behalf of Participants: Compensation, Contributions, Taxes, and Statement of Account, by Type of Funding Arrangement—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	(1) All arrange- ments	(2) Individual retirement accounts	(3) Individual retirement annuities	(4) Individual retirement bonds	(5) Combinations of accounts, annuities, and bonds	(6) Type of arrangement not reported	Coefficient of variation (Percent)				(11) Type of arrangement not reported
							All arrange- ments	Individual retirement accounts	Individual retirement annuities	Individual retirement bonds	
Statement of account (Form 5498)—Continued											
Distributions from the arrangement, total	17,429	16,743	385	—	—	*302	27.1	28.2	53.4	—	—
Due to:											
Age:											
Number of arrangements	5,018	4,766	*247	—	—	—	—	—	—	—	—
Amount	2,620	2,427	*193	—	*5	—	43.2	45.3	—	—	—
Disability:											
Number of arrangements	*2,984	*2,984	—	—	—	—	—	—	—	—	—
Amount	*3,566	*3,566	—	—	—	—	—	—	—	—	—
Death:											
Number of arrangements	*6	*6	—	—	—	—	—	—	—	—	—
Amount	*18	*18	—	—	—	—	—	—	—	—	—
Other or not reported:											
Number of arrangements	20,504	19,211	*701	—	—	*592	17.9	19.0	—	—	—
Amount	9,427	8,967	*158	—	—	*302	25.8	27.0	—	—	—
Other:											
Number of arrangements	13,198	12,594	*280	—	—	*324	25.2	26.3	—	—	—
Amount	6,352	6,059	*91	—	—	*203	35.5	37.2	—	—	—
Not reported:											
Number of arrangements	7,306	6,617	*421	—	—	*268	22.0	23.7	—	—	—
Amount	3,075	2,908	*68	—	—	*99	29.7	31.2	—	—	—
Rollovers to other plans:											
Number of arrangements	2,333	2,282	*51	—	—	—	61.3	62.7	—	—	—
Amount	1,798	1,765	*33	—	—	—	74.1	75.5	—	—	—
Net earnings or expenses added to or subtracted from the arrangement:											
Number of arrangements	1,441,199	1,155,794	249,388	1,944	4,488	29,585	2.4	2.7	6.1	68.5	16.8
Net total	44,965	46,891	-2,094	447	-1,747	1,467	—	—	—	—	—
Net earnings:											
Number of arrangements	1,036,987	932,490	76,670	*1,921	713	25,193	2.8	3.0	11.0	—	19.0
Amount	142,507	101,811	37,322	*449	18	2,906	12.5	4.5	46.1	—	22.4
Net expenses:											
Number of arrangements	404,212	223,304	172,718	*23	3,775	4,392	4.8	6.5	7.3	—	30.1
Amount	97,542	54,920	39,416	*2	1,765	1,439	6.6	8.9	9.9	—	31.6
Value of arrangement (end of year)	3,085,544	2,627,425	352,600	1,783	7,697	76,039	2.6	2.8	8.2	53.6	16.9
Life insurance cost:											
Number of arrangements	206,240	119,945	78,229	*25	*2,680	5,361	6.9	9.3	10.7	—	38.7
Amount	19,100	13,031	5,612	*3	*96	359	22.6	32.7	12.9	—	34.4

*Expense should be added with caution because of the small number of sample returns on which it is based.
†Less than \$500

Table 2.1—Individual Retirement Arrangements With and Without Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040

[All figures are estimates based on samples—money amounts are in thousands of dollars.]

Item	Business net income or deficit only												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All Arrangements													
Number of arrangements.....	1,873,750	1,018,701	188,626	3,025	37,808	*35	*38	—	13,613	*67	12,666	454,883	136,846
Total compensation received by the participant.....	1,831,629	993,518	186,824	*632	37,693	*35	*38	—	13,563	*55	12,531	450,052	131,851
Number of arrangements.....	33,479,759	15,665,622	3,724,651	*11,821	1,234,600	*1,471	*3,929	—	374,384	*156	423,135	8,962,258	3,001,002
Contributions to the arrangement:													
Total:													
Number of arrangements.....	1,763,313	951,465	180,910	2,264	37,413	*35	*38	—	13,324	*36	12,463	434,290	126,186
Amount.....	1,969,934	1,021,562	212,470	1,828	49,513	*48	*57	—	17,000	*53	16,938	496,190	148,688
Excess:													
Number of arrangements.....	112,415	42,913	17,139	2,064	*3,284	—	—	—	*648	*34	632	32,451	13,122
Amount.....	37,162	8,718	5,792	1,330	*2,577	—	—	—	*642	*47	312	12,939	4,683
Excess tax on excess contributions:													
Number of arrangements.....	78,067	25,668	12,375	1,457	*3,020	—	—	—	*250	*37	*285	24,182	10,727
Amount.....	2,082	281	301	59	*13	—	—	—	*17	*1	*8	772	628
Penalty tax on premature distributions:													
Number of arrangements.....	3,967	*2,596	*559	—	—	—	—	—	—	—	—	484	*327
Amount.....	569	*289	*167	—	—	—	—	—	—	—	—	86	*17
Number of arrangements with prohibited transactions.....	4,426	*2,872	*295	—	—	—	—	—	—	—	—	881	*378
Number of arrangements receiving transfers from qualified pension or profit sharing plans.....	46,847	32,949	*688	—	*116	—	—	—	—	—	*132	8,372	2,075
Number of arrangements receiving transfers from other arrangements.....	11,524	9,674	619	—	*48	—	—	—	—	—	*190	615	372

Footnotes at end of table

Table 2.1—Individual Retirement Arrangements With and Without Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	(1)	(2)	Business net income or deficit only						(10)	(11)	(12)	(13)
			Sole proprietorship net income only	Partnership net income only	Small Business Corporation net income only	Small Business Corporation deficit only	Net income from more than one business organization	Deficit from more than one business organization				
Individual Retirement Accounts												
Number of arrangements	1,510,307	818,036										
Total compensation received by the participant												
Number of arrangements	1,472,647	795,234										
Amount	27,510,788	12,639,834										
Contributions to the arrangement												
Total												
Number of arrangements	1,416,986	760,977										
Amount	1,653,995	851,206										
Excess tax on excess contributions												
Number of arrangements	29,891	32,038										
Amount	61,625	19,574										
Excess tax on excess contributions												
Number of arrangements	1,586	210										
Amount												
Penalty tax on premature distributions												
Number of arrangements	3,769	2,596										
Amount	530	239										
Number of arrangements with prohibited transactions	4,404	2,872										
Number of arrangements receiving transfers from qualified pension or profit sharing plans	40,906	28,875										
Number of arrangements receiving transfers from other arrangements	11,354	9,650										

Footnotes at end of table

Table 2.1—Individual Retirement Arrangements With and Without Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All sources	Salaries and wages only	Business net income or deficit only										Both salaries and wages and business net income	Both salaries and wages and business net deficit	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			(11)	(12)	(13)
Individual Retirement Annuities															
Number of arrangements.....	296,021	154,737	35,913	*878	4,838	—	—	—	—	3,194	*9	1,731	76,011	18,502	
Total compensation received by the participant:															
Number of arrangements.....	293,178	153,628	35,879	*618	4,838	—	—	—	—	3,194	—	1,702	75,604	17,573	
Amount.....	4,921,466	2,346,488	649,768	*11,803	97,569	—	—	—	—	62,500	—	58,271	1,335,414	350,557	
Contributions to the arrangement:															
Total:															
Number of arrangements.....	286,318	150,557	34,490	*875	4,838	—	—	—	—	3,165	*6	1,729	72,629	17,821	
Amount.....	262,910	125,511	34,067	*941	3,634	—	—	—	—	3,772	*9	2,361	72,353	20,056	
Excess:															
Number of arrangements.....	17,864	*6,981	3,670	*676	*275	—	—	—	—	—	*6	*182	4,681	1,327	
Amount.....	6,476	*2,025	1,313	*446	*63	—	—	—	—	—	*9	*57	1,724	792	
Excise tax on excess contributions:															
Number of arrangements.....	11,872	*3,498	2,492	*260	—	—	—	—	—	—	*6	*154	4,552	844	
Amount.....	282	*50	56	*10	—	—	—	—	—	—	*1	*4	103	56	
Penalty tax on premature distributions:															
Number of arrangements.....	*68	—	—	—	—	—	—	—	—	—	—	—	*67	—	
Amount.....	*2	—	—	—	—	—	—	—	—	—	—	—	*1	—	
Number of arrangements with prohibited transactions.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Number of arrangements receiving transfers from qualified pension or profit sharing plans.....	2,334	*1,393	*5	—	*110	—	—	—	—	—	—	—	*435	*391	
Number of arrangements receiving transfers from other arrangements.....	*116	—	*76	—	—	—	—	—	—	—	—	—	—	*33	

Footnotes at end of table

Table 2.1—Individual Retirement Arrangements With and Without Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued

(All figures are estimates based on sample—money amounts are in thousands of dollars)

Item	All sources	Business net income or deficit only											Both salaries and wages and business income	Both salaries and wages and business deficit	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)			(12)	(13)
Individual Retirement Bonds															
Number of arrangements	10,376	6,131	2,132	—	*79	—	—	—	*31	—	—	1,741	*262		
Total compensation received by the participant															
Number of arrangements	10,365	6,131	2,126	—	*79	—	—	—	*31	—	—	1,736	*262		
Amount	182,967	86,605	43,194	—	*4,971	—	—	—	*2,017	—	—	41,196	*5,003		
Contributions to the arrangement															
Total															
Number of arrangements	10,144	6,131	2,060	—	*55	—	—	—	*31	—	—	1,605	*262		
Amount	12,582	7,137	2,829	—	*83	—	—	—	*47	—	—	2,219	*268		
Excess															
Number of arrangements	*533	—	*422	—	—	—	—	—	—	—	—	*111	—	—	
Amount	*235	—	*94	—	—	—	—	—	—	—	—	*140	—	—	
Excise tax on excess contributions															
Number of arrangements	*1,720	—	*1,720	—	—	—	—	—	—	—	—	—	—	—	
Amount	*84	—	*84	—	—	—	—	—	—	—	—	—	—	—	
Penalty tax on premature distributions															
Number of arrangements	*6	—	*6	—	—	—	—	—	—	—	—	—	—	—	
Amount	*1	—	*1	—	—	—	—	—	—	—	—	—	—	—	
Number of arrangements with prohibited transactions															
Number of arrangements receiving transfers from qualified pension or profit sharing plans	*6	—	*6	—	—	—	—	—	—	—	—	—	—	—	
Number of arrangements receiving transfers from other arrangements	*130	—	—	—	—	—	—	—	—	—	—	*130	—	—	
Number of arrangements receiving transfers from other arrangements	*24	—	—	—	—	*24	—	—	—	—	—	—	—	—	

Footnotes at end of table

Table 2.1—Individual Retirement Arrangements With and Without Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars.]

Item	All sources	Salaries and wages only	Business net income or deficit only								Both salaries and wages and business deficit	
			Sole proprietorship net income only	Sole proprietorship deficit only	Partnership net income only	Partnership deficit only	Small Business Corporation net income only	Small Business Corporation deficit only	Net income from more than one form of business organization	Deficit from more than one form of business organization		All other combinations of net income and deficit from more than one form of business organization
Combinations of Accounts, Amalties, and Bonds												
Number of arrangements	6,520	*5,040	*264	—	*276	—	—	—	—	—	*703	437
Total compensation received by the participant	6,520	*5,040	*264	—	*276	—	—	—	—	—	*703	437
Number of arrangements	115,850	*80,025	*6,679	—	*4,243	—	—	—	—	—	*6,999	17,904
Amount												
Contributions to the arrangement												
Total	5,608	*4,045	*264	—	*276	—	—	—	—	—	*696	327
Number of arrangements	7,041	*5,704	*394	—	*276	—	—	—	—	—	*341	326
Amount												
Excess:												
Number of arrangements	*1,313	*1,298	—	—	—	—	—	—	—	—	—	*15
Amount	*50	*49	—	—	—	—	—	—	—	—	—	*1
Excess tax on excess contributions:												
Number of arrangements	*1,315	*1,298	—	—	—	—	—	—	—	—	—	*17
Amount	*3	*3	—	—	—	—	—	—	—	—	—	*1
Penalty tax on premature distributions												
Number of arrangements	—	—	—	—	—	—	—	—	—	—	—	—
Amount	—	—	—	—	—	—	—	—	—	—	—	—
Number of arrangements with prohibited transactions	—	—	—	—	—	—	—	—	—	—	—	—
Number of arrangements receiving transfers from qualified pension or profit sharing plans	*17	—	—	—	—	—	—	—	—	—	—	*17
Number of arrangements receiving transfers from other arrangements	*7	—	—	—	—	—	—	—	—	—	—	*7

Footnotes at end of table

Table 2.1—Individual Retirement Arrangements With and Without Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	(1)	(2)	Business net income or deficit only						(10)	(11)	(12)	(13)
			Sole proprietorship net income only	Sole proprietorship net deficit only	Partnership net income only	Partnership net deficit only	Small Business Corporation net income only	Small Business Corporation deficit only				
Type of Arrangement Not Reported												
Number of arrangements.....	50,326	34,757	3,339									
Total compensation received by the participant.....												
Number of arrangements.....	48,719	33,485	3,339									
Amount.....	748,668	452,671	73,734		*249							
Contributions to the arrangement.....												
Total.....												
Number of arrangements.....	44,257	29,755	3,198									
Amount.....	47,505	32,022	3,931		*249							
Excess.....												
Number of arrangements.....	3,119	*2,596	*44									
Amount.....	510	*367	*8		*18,139							
Excise tax on excess contributions.....												
Number of arrangements.....	1,535	*1,298	*44									
Amount.....	27	*18	*4									
Penalty tax on premature distributions.....												
Number of arrangements.....	*124											
Amount.....	*37											
Number of arrangements with prohibited transactions.....	*17											
Number of arrangements receiving transfers from qualified pension or profit sharing plans.....												
Number of arrangements receiving transfers from other arrangements.....	3,460	*2,881										
Transfers from other arrangements.....	*24	*24										

Excess tax on excess contributions is based on the small number of sample returns on which it is based. *Less than \$500.

Table 2.2—Individual Retirement Arrangements With Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	(1)	(2)	Business net income or deficit only						(11)	(12)	(13)
			Sole proprietorship net income only	Sole proprietorship deficit only	Partnership net income only	Partnership deficit only	Small Business Corporation net income only	Small Business Corporation deficit only			
All Arrangements											
Number of arrangements	1,763,313	951,465	180,910	2,264	37,413	*35	—	13,324	12,463	434,290	126,186
Total compensation received by the participant	1,756,243	950,356	180,423	*632	37,409	*35	—	13,324	12,337	433,461	123,381
Number of arrangements	32,087,110	14,952,311	3,609,125	*11,821	1,223,410	*1,471	—	368,420	418,815	8,645,962	2,795,114
Amount											
Contributions to the arrangement											
Total	1,763,313	951,465	180,910	2,264	37,413	*35	—	13,324	12,463	434,290	126,186
Number of arrangements	1,969,934	1,021,582	212,470	1,828	49,513	*48	—	17,000	16,938	498,190	146,688
Amount											
Excess	112,415	42,913	17,139	2,064	*3,284	—	—	*648	632	32,451	13,122
Number of arrangements	37,162	8,718	5,792	1,330	*2,577	—	—	*642	312	12,939	4,683
Amount											
Excess tax on excess contributions	76,898	25,325	12,148	1,329	*3,020	—	—	*250	*284	23,743	10,724
Number of arrangements	2,032	276	297	55	*13	—	—	*17	*18	735	628
Amount											
Penalty tax on premature distributions	348	—	*89	—	—	—	—	—	—	*259	—
Number of arrangements	149	—	*102	—	—	—	—	—	—	*47	—
Amount											
Number of arrangements with prohibited transactions	3,771	*2,872	*164	—	—	—	—	—	—	681	*54
Number of arrangements receiving transfers from qualified pension or profit sharing plans	16,984	10,059	*558	—	*115	—	—	—	*125	5,255	872
Number of arrangements receiving transfers from other arrangements	9,310	7,638	619	—	*24	—	—	—	*190	517	315

Footnotes at end of table

Table 2.2—Individual Retirement Arrangements With Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	(1)	(2)	(3)	Business net income or deficit only						(11)	(12)	(13)
				Sole proprietorship net income only	Sole proprietorship deficit only	Partnership net income only	Partnership deficit only	Small Business Corporation net income only	Small Business Corporation deficit only			
Individual Retirement Accounts												
Total compensation received by the participant:	1,415,986	760,977	140,898		1,361	31,995	*35	*38	—	10,506	349,661	106,838
Number of arrangements	1,411,944	760,977	140,412		*14	31,991	*95	*36	—	10,408	348,832	104,566
Amount	26,401,760	12,161,269	2,865,369		*18	1,100,715	*1,471	*3,929	—	356,259	7,146,491	2,417,943
Contributions to the arrangement												
Total:												
Number of arrangements	1,415,986	760,977	140,898		1,361	31,995	*35	*38	—	10,506	349,661	106,838
Amount	1,638,895	851,208	171,248		870	45,147	*48	*57	—	14,362	411,268	127,287
Excess:												
Number of arrangements	89,586	32,038	13,003		1,360	*3,019	—	—	—	259	27,460	11,747
Amount	29,891	6,276	4,377		867	*2,514	—	—	—	244	10,996	3,868
Excise tax on excess contributions:												
Number of arrangements	60,460	19,231	7,892		*1,044	*3,020	—	—	—	*131	19,071	9,846
Amount	1,636	205	134		*43	*13	—	—	—	*4	629	570
Penalty tax on premature distributions:												
Number of arrangements	348	—	*89		—	—	—	—	—	—	*259	—
Amount	149	—	*102		—	—	—	—	—	—	*471	—
Number of arrangements with prohibited transactions	3,755	*2,872	*164		—	—	—	—	—	—	664	*54
Number of arrangements receiving transfers from qualified pension or profit sharing plans	14,615	8,831	*558		—	*5	—	—	—	*125	4,291	805
Number of arrangements receiving transfers from other arrangements	9,187	7,638	*543		—	*24	—	—	—	*190	517	*275

Footnotes at end of table

Table 2.2—Individual Retirement Arrangements With Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued

(All figures are estimates based on sample—money amounts are in thousands of dollars)

Item	Business net income or deficit only												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Individual Retirement Annuities													
Number of arrangements.....	286,316	150,557	34,490	*975	4,838	—	—	—	3,165	*6	1,729	72,629	17,821
Total compensation received by the participant:													
Number of arrangements.....	284,319	149,448	34,489	*618	4,838	—	—	—	3,165	—	1,701	72,629	17,289
Amount.....	4,751,838	2,255,625	624,468	*11,803	97,569	—	—	—	61,803	—	58,192	1,292,346	340,735
Contributions to the arrangement:													
Total:													
Number of arrangements.....	286,316	150,557	34,490	*875	4,838	—	—	—	3,165	*6	1,729	72,629	17,821
Amount.....	282,910	125,511	34,067	*941	3,634	—	—	—	3,772	*9	2,361	72,353	20,056
Excess:													
Number of arrangements.....	17,864	*5,981	3,670	*676	*275	—	—	—	—	*6	*182	4,681	1,327
Amount.....	6,476	*2,025	1,313	*446	*63	—	—	—	—	*9	*57	1,724	792
Excise tax on excess contributions:													
Number of arrangements.....	11,868	*3,498	2,492	*257	—	—	—	—	—	*6	*153	4,552	844
Amount.....	282	*50	56	*10	—	—	—	—	—	*1	*4	103	56
Penalty tax on premature distributions:													
Number of arrangements.....	—	—	—	—	—	—	—	—	—	—	—	—	—
Amount.....	—	—	—	—	—	—	—	—	—	—	—	—	—
Number of arrangements with prohibited transactions.....	—	—	—	—	—	—	—	—	—	—	—	—	—
Number of arrangements receiving transfers from qualified pension or profit sharing plans.....	*1,345	*1,118	—	—	*110	—	—	—	—	—	—	*67	*50
Number of arrangements receiving transfers from other arrangements.....	*116	—	*76	—	—	—	—	—	—	—	—	—	*33

Footnotes at end of table

Table 2.2—Individual Retirement Arrangements With Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued

[All figures are estimates based on samples—dollar amounts are in thousands of dollars]

Item	Business net income or deficit only												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Individual Retirement Bonds	Number of arrangements.	10,144	6,131	2,060	—	*55	—	—	*31	—	—	1,605	*262
	Total compensation received by the participant.	—	—	—	—	—	—	—	—	—	—	—	—
	Number of arrangements	10,144	6,131	2,060	—	*55	—	—	*31	—	—	1,605	*262
	Amount	174,439	86,605	40,459	—	*2,745	—	—	*2,017	—	—	37,610	*5,003
	Contributions to the arrangement	—	—	—	—	—	—	—	—	—	—	—	—
	Total:	—	—	—	—	—	—	—	—	—	—	—	—
	Number of arrangements.	10,144	6,131	2,060	—	*55	—	—	*31	—	—	1,605	*262
	Amount	12,582	7,137	2,829	—	*83	—	—	*47	—	—	2,219	*268
	Excess.	—	—	—	—	—	—	—	—	—	—	—	—
	Number of arrangements	*533	—	*422	—	—	—	—	—	—	—	*111	—
	Amount	*235	—	*94	—	—	—	—	—	—	—	*140	—
	Excise tax on excess contributions	—	—	—	—	—	—	—	—	—	—	—	—
	Number of arrangements	*1,720	—	*1,720	—	—	—	—	—	—	—	—	—
	Amount	*84	—	*84	—	—	—	—	—	—	—	—	—
	Penalty tax on premature distributions.	—	—	—	—	—	—	—	—	—	—	—	—
Number of arrangements	—	—	—	—	—	—	—	—	—	—	—	—	
Amount	—	—	—	—	—	—	—	—	—	—	—	—	
Number of arrangements with prohibited transactions	—	—	—	—	—	—	—	—	—	—	—	—	
Number of arrangements receiving transfers from qualified pension or profit sharing plans	—	—	—	—	—	—	—	—	—	—	—	—	
Number of arrangements receiving transfers from other arrangements	*125	—	—	—	—	—	—	—	—	—	*125	—	

*Footnotes at end of table

Table 2—Individual Retirement Arrangements With Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Business net income or deficit only												
	All sources	Salaries and wages only	Sole proprietorship net income only	Sole proprietorship deficit only	Partnership net income only	Partnership deficit only	Small Business Corporation net income only	Small Business Corporation deficit only	Net income from more than one form of business organization	Deficit from more than one form of business organization	All other contributions of net income from more than one form of business organization	Both salaries and wages and business net income	Both salaries and wages and business deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Combinations of Accounts, Annuities, and Bonds													
Number of arrangements.....	5,608	*4,045	*264	—	*276	—	—	—	—	—	—	*696	327
Total compensation received by the participant.....	5,608	*4,045	*264	—	*276	—	—	—	—	—	—	*696	327
Number of arrangements.....	92,167	*65,106	*6,079	—	*4,243	—	—	—	—	—	—	*6,644	9,495
Amount.....													
Contributions to the arrangement:													
Total:	5,608	*4,045	*264	—	*276	—	—	—	—	—	—	*696	327
Number of arrangements.....	7,041	*5,704	*394	—	*276	—	—	—	—	—	—	*341	326
Amount.....													
Excess:	*1,313	*1,298	—	—	—	—	—	—	—	—	—	—	*15
Number of arrangements.....	*50	*49	—	—	—	—	—	—	—	—	—	—	*1
Amount.....													
Fringe tax on excess contributions:													
Number of arrangements.....	*1,315	*1,298	—	—	—	—	—	—	—	—	—	—	*17
Amount.....	3	3	—	—	—	—	—	—	—	—	—	—	*1
Penalty tax on premature distributions:													
Number of arrangements.....	—	—	—	—	—	—	—	—	—	—	—	—	—
Amount.....	—	—	—	—	—	—	—	—	—	—	—	—	—
Number of arrangements with prohibited transactions.....	—	—	—	—	—	—	—	—	—	—	—	—	—
Number of arrangements receiving transfers from qualified pension or profit sharing plans.....	—	—	—	—	—	—	—	—	—	—	—	—	—
Number of arrangements receiving transfers from other arrangements.....	*17	—	—	—	—	—	—	—	—	—	—	—	*17
Number of arrangements.....	*7	—	—	—	—	—	—	—	—	—	—	—	*7

Footnotes at end of table

Table 2.2—Individual Retirement Arrangements With Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued

[All figures are estimates based on sample—money amounts are in thousands of dollars]

Item	Business net income or deficit only													
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Type of Arrangement Not Reported	All sources	Salaries and wages only	Sole proprietorship net income only	Sole proprietorship deficit only	Partnership net income only	Partnership net deficit only	Small Business Corporation net income only	Small Business Corporation deficit only	Net income from more than one form of business organization	Deficit from more than one form of business organization	All other combinations of net income from more than one form of business organization	Both salaries and wages and business net income	Both salaries and wages and business deficit	
	Number of arrangements.....	44,257	29,755	3,198	*28	*249	—	—	*162	—	*228	9,699	938	
	Total compensation received by the participant:													
	Number of arrangements.....	44,228	29,755	3,198	—	*249	—	—	*162	—	*228	9,699	937	
	Amount.....	666,906	383,506	72,150	—	*18,139	—	—	*3,937	—	*4,365	162,871	21,937	
	Contributions to the arrangement:													
	Total:													
	Number of arrangements.....	44,257	29,755	3,198	*28	*249	—	—	*162	—	*228	9,699	938	
	Amount.....	47,505	32,022	3,931	*17	*374	—	—	*188	—	*215	10,008	750	
	Excess:													
	Number of arrangements.....	3,119	*2,596	*44	*28	—	—	—	*28	—	*191	*199	*33	
	Amount.....	510	*387	*8	*17	—	—	—	*6	—	*11	*79	*22	
	Excise tax on excess contributions:													
	Number of arrangements.....	1,535	*1,298	*44	*28	—	—	—	—	*28	—	—	*120	*17
	Amount.....	27	*18	*4	*1	—	—	—	—	*1	—	—	*3	*1
Penalty tax on premature distributions:														
Number of arrangements.....	—	—	—	—	—	—	—	—	—	—	—	—	—	
Amount.....	—	—	—	—	—	—	—	—	—	—	—	—	—	
Number of arrangements with prohibited transactions.....	—	—	—	—	—	—	—	—	—	—	—	*17	—	
Number of arrangements receiving transfers from qualified pension or profit sharing plans.....	*17	—	—	—	—	—	—	—	—	—	—	—	—	
Number of arrangements receiving transfers from other arrangements.....	*882	*110	—	—	—	—	—	—	—	—	—	*772	—	
Number of arrangements.....	—	—	—	—	—	—	—	—	—	—	—	—	—	

¹ Estimate should be used with caution because of the small number of sample returns on which it is based.² Less than \$500.

Table 3.1—All Individual Income Tax Returns With Individual Retirement Arrangements: Contributions, Taxes, and Adjusted Gross Income, by Size of Adjusted Gross Income

Item	Returns with and without adjusted gross income	Returns with adjusted gross income	Size of adjusted gross income								
			\$1 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number of—											
Returns.....	1,723,982	1,720,686	41,962	179,634	284,643	299,994	767,150	123,803	23,151	277	72
Arrangements.....	1,873,750	1,870,385	42,305	181,418	301,253	325,381	850,378	142,193	27,049	326	82
Adjusted gross income less deficit.....	44,793,908	44,862,388	149,214	1,416,122	3,617,110	5,267,209	22,622,218	8,019,890	3,470,883	179,493	120,250
Total income tax.....	8,343,807	8,343,610	5,884	96,692	329,172	599,498	3,688,784	2,132,850	1,328,711	93,149	68,870
Contributions to the arrangement:											
Total:											
Number of arrangements.....	1,763,313	1,760,293	38,810	175,724	280,003	303,527	802,430	133,908	25,520	296	75
Amount.....	1,969,934	1,967,219	26,872	141,040	257,469	321,323	997,217	186,301	36,455	428	114
Excess:											
Number of arrangements.....	112,415	110,599	14,288	21,365	16,800	19,652	34,515	3,517	447	11	4
Amount.....	37,162	35,544	4,988	7,769	6,187	6,995	8,274	1,114	224	10	4
Excise tax on excess contributions:											
Number of arrangements.....	78,067	76,774	8,425	13,945	9,778	15,650	26,488	2,113	365	7	3
Amount.....	2,082	2,026	181	197	255	581	756	43	11	(^a)	(^a)
Penalty tax on premature distributions:											
Number of arrangements.....	3,966	3,966	—	*237	*365	*41	*3,287	*21	*15	—	—
Amount.....	568	568	—	*33	*21	*4	*467	*31	*13	—	—
Number of arrangements with prohibited transactions.....	4,427	4,427	—	*52	*508	*405	*3,285	*156	*21	—	—
Number of arrangements receiving transfers from qualified pension or profit sharing plans.....	46,847	46,834	*3,282	*3,085	9,896	5,506	19,642	4,351	1,032	33	7
Number of arrangements receiving transfers from other arrangements.....	11,525	11,524	*34	*322	*3,172	*2,414	4,712	620	247	3	—

^a Estimate should be used with caution because of the small number of sample returns on which it is based.
Units: Millions.

Table 3.2—Joint Returns With Separate Individual Retirement Arrangement for each Spouse: Contributions, Taxes, and Adjusted Gross Income, by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	Returns with		Returns with adjusted gross income	Size of adjusted gross income								\$1,000,000 or more
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
				\$1 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	
Number of—												
Returns	149,768	149,699		*343	1,784	16,610	25,387	83,228	18,390	3,898	49	10
Arrangements	299,536	299,398		*686	3,568	33,220	50,774	166,456	36,780	7,796	98	20
Adjusted gross income less deficit	5,105,984	5,108,246		*1,240	13,049	219,147	450,434	2,576,281	1,200,031	588,560	31,003	28,501
Total income tax	1,090,612	1,090,612		*265	393	18,784	53,863	423,474	328,033	231,287	16,519	17,994
Contributions to the arrangement:												
Total:												
Number of arrangements	284,661	284,523		*686	2,786	30,328	47,152	161,256	34,636	7,568	91	20
Amount	322,930	322,798		*235	1,594	24,538	45,537	194,745	45,482	10,509	127	32
Excess:												
Number of arrangements	18,050	18,001		*5	*586	2,123	5,464	8,363	1,272	184	4	—
Amount	5,753	5,705		*8	*197	577	2,220	2,243	362	93	5	—
Excise tax on excess contributions:												
Number of arrangements	12,951	12,951		*5	*250	1,572	4,120	6,035	790	174	5	—
Amount	216	215		*1	*8	16	95	77	13	4	(¹)	—
Penalty tax on premature distributions:												
Number of arrangements	*6	*6		—	—	—	—	—	—	*6	—	—
Amount	*8	*8		—	—	—	—	—	—	*9	—	—
Number of arrangements with prohibited transactions	—	—		—	—	—	—	—	—	—	—	—
Number of arrangements receiving transfers from qualified pension or profit sharing plans	7,051	7,051		—	—	*2,218	*1,848	2,022	747	201	15	—
Number of arrangements receiving transfers from other arrangements	419	419		—	—	—	—	*93	*172	*98	—	—

* Estimates should be used with caution because of the small number of sample returns on which it is based

¹ Less than \$500

Instructions for Participant

[illegible]

U.S. GOVERNMENT PRINTING OFFICE: 1976-O-258-170

Instructions for Issuer

All references are to the Internal Revenue Code.

Box 1—Enter the total value of the arrangement on the first day of the taxable year. This is the fair market value of the account or the cash value of the annuity or endowment contract on the first day of the taxable year.

Box 3—Enter the total amount of distributions deducted from the arrangement during the taxable year. Do not include distributions which represent a distribution under section 408(c)(2). However, if there was such a distribution, place an asterisk (*) in the box to alert the participant. The valuation method is the same as the instructions for Box 1.

Box 4—Enter the total of any additional amounts earned by, and added to, or expended on behalf of, the participant during the taxable year. This amount added or subtracted from the participant's account as a result of such factors as cost of living, such expenses as load factors in insurance contracts, etc. This may result in a negative figure.

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Box 5.—Enter the total value of the account on the last day of the taxable year. The valuation method is the same as the instructions for Box 1.

Box 6—Enter the amount of contribution included in Box 6 which was used to pay for life insurance. If an endowment contract has been purchased, the amount of the premium payable to purchase life insurance must be reported here. See Rev. Rul. 55-747, 1955-2 CB 228.

Box 7—When a participant receives a distribution before age 59½, check the appropriate block describing the reason for the distribution. If the first two blocks are not applicable and there is no rollover (a transfer of funds from one plan to another), place a check mark in the fourth block.

Prohibited Transactions.—Any prohibited transaction, as described in section 4975, between the person establishing an individual retirement account and such account shall cause the account to lose its tax exempt status. The total value of the prohibited transaction as of the first day of the year in which the prohibited transaction occurs, must be included in income, for that year, of the person who established the account. If a participant in the annuity contract or pledges a security for a loan, the entire value of the contract must be included in income, if a participant pledges the entire interest in the individual retirement account or any portion thereof, the amount pledged must be included in income.

1976

Instructions for Form 1040

AND for Schedules A, B, C, D, E, F, R, RP, and SE, and Form 2441

From The Commissioner

This instruction pamphlet contains information needed to complete Form 1040 and Schedules A, B, C, D, E, F, R, RP, and SE, and Form 2441. However, you decide to use Short Form 1040A, you can get Form 1040A and its instructions from any Internal Revenue Service office and many banks and post offices.

The 1976 tax Reform Act may affect your taxes substantially. An expanded and simplified credit for child care expenses is available on Form 1040. A credit for child care expenses is available to all eligible taxpayers, whether or not they itemize deductions. On the other hand, the former exclusion for sick pay has been replaced by a more restrictive disability income exclusion.

Completing your return this year could be more difficult than last year's. The new rules have not only changed the tax laws, but they have also changed the size of their deductions and regardless of the size of their income, will need to compute taxable income (lines 43 through 47). Also, last year's simple credit for personal exemptions has been replaced by a larger, but more complex, general deduction for dependents. The new rules have been replaced by a single table and have been reduced from more than ten to three pages.

Space restrictions have caused us to remove certain little-used lines from the form—for example, the credit for purchase of a new principal residence and the tax from recomputing a prior-year refund. These changes apply to you, so you should review the instructions and complete the form carefully.

Please note the Presidential Election Campaign Fund Check-off on line 8 of your 1040. Without increasing your tax or decreasing your refund, you have the right to earmark \$1 (on a joint return \$1 from each spouse) for the fund for a general fund to meet expenses of the 1980 Presidential Election.

The instructions have been provided to help you prepare your own return. If you need help, please call us at the number listed for your area on page 34 or visit your nearest Internal Revenue office. If you need more help, please write to the nearest office to select a qualified person and if you check your return to make sure that it is correct and then file it early. Thanks for your cooperation.

David C. Alexander
Commissioner of Internal Revenue

Highlights for 1976

Please note these important reminders and changes that have been made because of revisions in the tax law.

Who Must File.—The income level at which an income tax return must be filed has been increased. Your gross income must be \$5,000 or more to file on page 1. See page 1 for more details.

The Standard Deduction. has been increased again. See page 9 and line 4b.

A New General Tax Credit replaces the 30¢ personal exemption credit. You may claim the greater of (1) \$35 per exemption shown on line 6d, or (2) 2% of line 47 but not more than \$180 (\$90, if married, filing separately). See page 10 and lines 17a, b, and c.

A New Simplified Tax Table has been developed for use with the new credit. It replaces the old tables of \$50,000 or less. This table replaces the more complex tables based on the number of exemptions used prior to 1976.

Earned Income Credit Rules Have Been Liberalized.—The dependency requirement for your child who is under 19 or a full-time student has been eliminated. Also, you may now claim a credit for a child who is under 19 or over whom you can claim as a dependent. See page 2.

Credit for the Elderly.—A new expanded and simplified credit for the elderly replaces the more complex retirement income credit. See Schedules R & RP and related instructions.

Child Care.—Certain payments made for child and dependent care expenses are now deductible. See page 12 instead of only as an itemized deduction. See pages 12 and 17.

Minimum Tax.—New tax preference items have been added. The \$30,000 exemption has been reduced, and the tax rate has been increased from 10% to 15%. See page 12.

Disability Income Exclusion (Sick Pay).—You may be able to exclude \$5,000 or less of sick pay from your income, but only if you are under 65 and totally and permanently disabled. See page 9.

Business Use of Home.—Deductions for business use, including office use, of a home are restricted. See pages 11 and 15.

Rental of Vacation Home.—New limitations apply to deductions that may be taken for rental of a vacation home. See instructions for Schedule E.

Limitation on Deductible Losses.—Losses from certain investments, including losses from oil and gas well activities, are limited to the total amount you invested plus the amount for which you are personally liable. See instructions for Schedules C, E, and F. New provisions also limit the amount of losses certain partners may deduct. See instructions for Schedule E.

Investment Interest.—The amount allowable as a deduction for interest on investment indebtedness has been reduced. See page 14.

Prepaid Interest.—Deductions for interest prepayments must be allocated over the period of the loan. See page 14.

Foreign Income.—The amount of earned income from sources outside the United States that may be excluded from taxable income has been reduced from \$3,000 to \$1,500. See page 8.

Preparer's Identifying Numbers are now required. See page 6.

New Depreciation Recapture Rules apply to dispositions of depreciable real estate. See instructions for Form 4797.

New Rules Apply for Recapture of Intangible Drilling and Development Costs on oil and gas properties. See instructions for Form 4797.

You may obtain a copy of Publication 17, Your Federal Income Tax, or other publications by using the order blank on the next to the last page. This publication will explain how the 1976 tax reform Act will affect your 1976 tax liability.

Forms and Schedules may also be obtained by using the order blank on the next to the last page.

The Foreign Accounts and Foreign Trust Questions must be answered if you are required to complete Part I of Schedule B. If you had a foreign account or were a grantor of, or transferee of, a foreign trust, or if you had a foreign estate, in Part III of Schedule B, whether or not you are otherwise required to file Schedule B.

Foreign Bank, Securities and Other Financial Accounts, and Foreign Trusts.—You must complete Form 4683 if:

(1) you had any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution),

OR

(2) you were the grantor of, or transferor to, a foreign trust, during any taxable year, which for that year, whether or not you have any beneficial interest in such trust.

Please note that this year Form 4683 must be filed by taxpayers having any interest in a foreign trust. If you are a grantor or transferor of a trust, you must file an interest in a trust only if the interest was more than a 50% interest.







